



FINANCE DEPARTMENT

BUDGET MEMORANDUM

1955-56

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BUDGET MEMORANDUM, 1955-56

(As Presented to Parliament in March 1955.)

[Note.—Except where otherwise stated, sums of money are expressed in lakhs of rupees to two places of decimals.]

PART I.

General Review of Finance.

ACCOUNTS 1953-54 (SECOND SIX MONTHS) TO BUDGET 1955-56.

This part of the memorandum reviews the financial position of the State for the years 1953-54 (second six months), 1954-55 and 1955-56.

2. The statement annexed to this review shows the accounts 1953-54 (second six months), the Budget and Revised Estimates, 1954-55 and the Budget Estimates, 1955-56. Part 'A' of the statement gives by major heads of account, the revenue and expenditure on Revenue Account and indicates the surplus or deficit (estimated as a result of each year's working). Details of capital expenditure outside the Revenue Account are also shown separately at the end of this part. Part 'B' of the statement gives the receipts and disbursements under the Debt, Deposit, Advance and Remittance heads, the net result of all transactions of the year under these heads and the Revenue Account, and also the opening and closing balances. Introductory.

The expenditure on Revenue Account is analysed under certain broad headings, i.e., Pay of Officers, Pay of Establishments, Allowances, Contingencies, etc., in Part III of the Memorandum (Appendix VII).

3. Accounts, 1953-54 (second six months).—The following statement compares the Revised Estimate and Accounts of 1953-54 (second six months). Accounts, 1953-54
(Second six months)
Summary.

	Revised Estimate, 1953-54 (second six months).	Accounts 1953-54 (second six months).
	RS. LAKHS.	RS. LAKHS.
Opening balance—		
I. Revenue Account—		
A. Revenue	11,95.34	11,29.89
B. Expenditure on Revenue Account ...	12,91.82	12,43.77
C. Deficit (B—A)	96.48	1,13.88
II. Capital Expenditure—		
Capital Outlay excluding State Trading Schemes	6,01.21	3,68.73
State Trading Schemes	—1,72.64	—1,51.30
Total	4,28.57	2,17.43
III. Loans and advances (net disbursements) ...	1,14.85	5.96
IV. Public Debt and Deposit transactions (net credit)	6,19.49	11,01.23
V. Contingency Fund (credit)	40.00	40.00
Closing balance	19.59	8,00.34

4. The increase of Rs. 17.40 lakhs in the revenue deficit was due mainly to a decrease in revenue under Forest and Commercial taxes and lapses of part of Central grants for various purposes, partly off-set by decrease in expenditure under certain heads.

The expenditure on development schemes included in the Five-Year Plan was Rs. 177.07 lakhs against the Revenue deficit of Rs. 113.88 lakhs.

The decrease in capital expenditure occurs mainly under Irrigation (Rs. 48 lakhs), Electricity (Rs. 158 lakhs) and Buildings (Rs. 27 lakhs).

The large decrease under loans and advances (net disbursements) was the result of an increase under recoveries in respect of loans given in previous years and smaller disbursements.

There was a large increase in the closing balance due to a short fall in the capital expenditure and the credits received for payments made by other States in advance for supply of rice to them. The corresponding debits on account of payments made by this Government to merchants from whom the stocks of rice were procured appear in the accounts of 1954-55.

REVISED ESTIMATE, 1954-55.

5. A summary of the figures is given below:—

Revised Estimate,
1954-55.
Summary.

	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Variation.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
I. Revenue Account—			
Revenue	21,02.81	21,38.62	+ 35.81
Expenditure on Revenue Account ...	24,01.99	24,87.44	+ 85.45
Deficit ...	2,99.18	3,48.82	+ 49.64
II. Capital Expenditure	10,18.85	12,03.59	+ 1,84.74
III. Loans and Advances (net disbursements) ...	98.32	2,39.51	+ 1,41.19

6. Revenue Account.—There is an increase of Rs. 49.64 lakhs in the Revenue deficit which is the net result of an increase of Rs. 85.45 lakhs under expenditure and an increase in revenue to the extent of Rs. 35.81 lakhs.

Revenue, 1954-55.

Revenue.—The Revised Estimate for 1954-55 shows an increase of Rs. 35.81 lakhs as compared with the Budget. Increases occur mainly under Income-tax (5.32) Receipts under Motor Vehicles Acts (14.05), Entertainments Tax (5.94), Irrigation (7.41), Interest (18.52), Agriculture (8.52), Civil Works (5.30), and Miscellaneous (53.48)—mostly under Central Grants for Local Development and National Extension Service Schemes). There is also an increase due to credit taken newly for receipts from Estate Duty (5.40). These increases are partly off-set by decreases under Union Excise Duties (7.46), Tobacco Tax (10.46), General Sales Tax (35.00), and Extraordinary Receipts (32.71). The reasons for these variations are explained in Part II of this memorandum.

Expenditure,
Revenue Account,
1954-55.

Expenditure.—There is an increase of Rs. 85.45 lakhs in the Revised Estimate. This is the net result of increases under certain heads, namely (a) Irrigation due to provision for flood damage repairs (16.35), (b) General Administration due mainly to provision for General Elections and National Extension Service Schemes and additional provision for local development works (85.20), and (c) Miscellaneous Departments (49.39) due mainly to change in classification of the expenditure on account of amelioration of Scheduled Tribes, partly off-set by decreases under Land Revenue (5.33), Debt services, Medical (15.04), and Civil Works (11.52).

A sum of Rs. 433.00 lakhs has been provided in the Revised Estimate, 1954-55 for development schemes of which the provision for Plan Schemes is Rs. 410.63 lakhs. It will be seen that the provision for Plan Schemes is considerably in excess of the Revenue deficit.

7. *Capital Expenditure.*—There is an increase of Rs. 184.74 lakhs in the Revised Estimate, 1954-55 as compared with the Budget. Increases occur mainly under Irrigation (51.96) due to provision for schemes for improvement of scarcity areas, under Civil Works (63.84) due to provision for construction of more quarters for staff at Kurnool, and under State Trading Schemes (37.06) due to refund of advances taken from other States for supply of rice (see paragraph 4). Provision has also been made newly in the Revised Estimate, 1954-55 for Agricultural Improvements and Research (46.77) for the purchase of tractors and pump-sets for sale or hire to agriculturists.

Capital
Expenditure
outside the
Revenue Account,
1954-55.

8. *Loans and Advances (net disbursements).*—The increase of Rs. 141.19 lakhs in the Revised Estimate, 1954-55 is due mainly to provision for loans for chemical manures which was not included in the Budget (140.00) and larger provision for loans to Handloom Weavers' Co-operative Societies (62.29), partly off-set by larger recoveries in respect of loans given in previous years.

Loans and
Advances,
1954-55.

9. *Loans from the Central Government.*—Credit has been taken in the Revised Estimate, 1954-55 for a total loan of Rs. 1410.69 lakhs which comprises (a) amount allotted to this State out of the National Plan Loan (250.00), (b) loan from the Special Development Fund (600.00) for capital expenditure on irrigation, electricity and building schemes included in the Five-Year Plan, (c) loan to cover the cost of chemical manures (205.00), (d) loan for expenditure on Irrigation Works in scarcity areas (88.83), (e) loan for power schemes for increasing employment opportunities (40.00), (f) loans for Community Development Projects and National Extension Service Works (44.41), (g) loan for urban water-supply schemes (25.00), loan for the Gostani Water-supply Scheme at Visakhapatnam (25.00), (h) Grow More Food Schemes (47.50), (i) loans to Handloom Weavers' Co-operative Societies (82.95), and small scale industries (2.00).

Borrowings,
1954-55.

10. *Closing balance on 31st March 1955.*—The year opened with a large cash balance of Rs. 800.34 lakhs due mainly to lapses in the provision for capital expenditure during 1953-54 (second six months) and the credits for advance payments made by other States for the supply of rice (see paragraph 4). After allowing for capital expenditure, net disbursements of loans and advances, and the net debits under debt and deposit heads, the year is expected to close with a balance of Rs. 159.70 lakhs.

Closing balance
on the 31st March
1955.

BUDGET ESTIMATE, 1955-56.

11. The figures for Revised Estimate, 1954-55 and Budget Estimate, 1955-56 are compared below:—

Budget Estimate,
1955-56,
Summary.

					Revised Estimate, 1954-55.	Budget Estimate, 1955-56.	Variation:	
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	
I. Revenue Account—								
Revenue	...	...	...	...	21,38.62	21,91.35	+	52.73
Expenditure on Revenue Account	...			...	24,87.44	24,88.23	+	0.79
				Deficit	3,48.82	2,96.88	—	51.94
II. Capital Expenditure					12,03.59	12,61.47	+	57.88
III. Loans and Advances (net disbursements)					2,39.51	1,70.47	—	69.04

12. *Revenue Account.*—There is a smaller deficit in Budget Estimate, 1955-56 as compared with Revised Estimate, 1954-55, owing to an increase in revenue, off-set by a slight increase in expenditure.

Revenue.—There are increases under Union Excise Duties (9.83), Stamps (6.54), Irrigation (8.89), Industries (7.82), Electricity (27.80) and Miscellaneous (19.26). These increases are partly off-set by a decrease under Income tax (29.32).

Revenue, 1955-56.

Expenditure.—Increased provision has been made under Land Revenue (19.70), Interest (38.42), Administration of Justice (2.62) and Public Health (30.92). On the other hand, there are decreases under Irrigation (11.24), General Administration (15.38), and Civil Works (13.65), Famine (7.31), and Extraordinary Charges (9.32). There is also a decrease of Rs. 32.12 lakhs under "Appropriation for reduction or avoidance of debt" due to the transfer of the provision for the repayment of loans to the Debt Section.

Expenditure
Revenue Account,
1955-56.

New Schemes.

New Schemes.—A list of new schemes proposed by the Government for introduction in 1955-56 is given in Appendix I in Part III of this memorandum. The provision included in Budget Estimate, 1955-56 on account of these schemes is Rs. 36.73 lakhs under Revenue Account, Rs. 35.89 lakhs under capital heads and Rs. 6.32 lakhs under Loans and Advances. Of the provision relating to the Revenue Account, a sum of Rs. 3.81 lakhs pertains to schemes included in the Five-Year Plan.

13. Against the Revenue deficit of Rs. 296.88 lakhs anticipated in the Budget Estimate, 1955-56, the provision included for development schemes is Rs. 450.66 lakhs of which a sum of Rs. 428.91 lakhs represents provision for schemes included in the Five-Year Plan. Thus, the Revenue deficit is much less than the provision for Plan Schemes.

Capital Expenditure, 1955-56.

14. Capital Expenditure.—There are increases mainly under Irrigation and Electricity due to larger provision for Irrigation Works in scarcity areas and for the Special Minor Irrigation Programme and for power schemes for increasing employment opportunities. A special provision of Rs. 16.30 lakhs has also been made for the purchase of new machinery for the Andhra Paper Mills, Rajahmundry, in order to equip it for the manufacture of paper of better quality. These increases are partly off-set by decreases in the provision for Civil Works and Capital Outlay on Agricultural improvements and Research and State Trading Schemes.

Loans and Advances, 1955-56.

15. Loans and Advances (net disbursements).—There is a decrease of Rs. 69.04 lakhs in Budget Estimate, 1955-56 as compared with the Revised Estimate, 1954-55, due mainly to larger recoveries in respect of loans given in previous years and smaller disbursements under loans to Handloom Weavers' Co-operative Societies, partly off-set by larger provision for water-supply schemes under the National Water-supply Scheme.

Borrowings, 1955-56.

16. Loans from the Central Government.—Credit has been taken in the Budget Estimate, 1955-56, for the following loans: (a) chemical manures (220.50 lakhs), (b) Irrigation works in scarcity areas (132.00), (c) power schemes for increasing employment opportunities (87.82), (d) Urban Water Supply Schemes (75.00), (e) the Gostani Water-supply Scheme (70.00), (f) Grow More Food Schemes (103.91), (g) Special Minor Irrigation Programme (50.00), (h) loans to Handloom Weavers' Co-operative Societies (23.34) and (i) Community Development Projects and National Extension Service Schemes (49.72). Credit has also been taken for a loan of Rs. 733.33 lakhs from the Special Development Fund to meet capital expenditure on plan schemes under Irrigation, Electricity and Buildings and for a loan of Rs. 199.38 lakhs to cover other capital expenditure and Debt head transactions. The total loans for which credit has been taken in Budget Estimate, 1955-56 is thus Rs. 17.45 crores.

Closing balance on the 31st March 1956.

17. Closing Balance.—The year is expected to open with a balance of Rs. 159.70 lakhs. As stated above, credit has been taken for loans from the Centre aggregating Rs. 17.45 crores, including the special loans of Rs. 75 lakhs under the National Water-supply Scheme and 70 lakhs for the Gostani Water-supply Scheme. After allowing for capital expenditure, net disbursements under loans and advances and the net debits under other debt and deposit heads, an overdraft of Rs. 211.26 lakhs is anticipated at the close of the year.

Guarantees by the Andhra Government.

18. Guarantees by the Andhra Government.—The Andhra Government have guaranteed, for public reasons, the due discharge by certain public bodies of liabilities incurred by them and details of these guarantees are given in Appendix VI in Part III of this Memorandum.

Financial Assistance to local bodies.

19. Financial Assistance to local bodies.—The Local Finance Enquiry Committee constituted by the Government of India to enquire into the question of the finances of local bodies recommended that the State Government might include in the Budget Memorandum, details of financial assistance rendered to local bodies including the items which do not appear in the Budget, for example, transfer of land or any other form of financial assistance for which a vote of the Legislature is not required. A statement showing the assistance given or proposed to be given to local bodies in 1955-56 is given in Appendix VIII in Part III of this Memorandum.

Lists of new schemes for which revised sanction was accorded in 1954-55 much in excess of the original sanction.

20. Excesses over original sanction in regard to new schemes.—The Madras Public Accounts Committee while examining the criteria for "New Services" in August 1950 recommended that new schemes already approved by the Legislature need not be treated again as "New Services", even if the expenditure was subsequently expected to exceed appreciably the amount originally intimated to the Legislature, but that information regarding large variations should be given in the Budget Memorandum. A list of schemes in respect of which the amount of the revised estimate sanctioned during 1954-55 had exceeded appreciably the original estimate is accordingly given in Appendix IX in Part III of this Memorandum.

APPENDIX.

SUMMARY OF THE FINANCIAL POSITION FROM 1953-54

(SECOND SIX MONTHS—ACCOUNTS)

To 1955-56 (BUDGET).

[See paragraph 2 of the Review.]

A. STATEMENT OF THE REVENUE AND OF

Revenue.

Major head. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
CONSOLIDATED FUND OF THE STATE OF ANDHRA.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
A. Principal Heads of Revenue.				
II. UNION EXCISE DUTIES	46.24	1,03.10	95.64	1,05.47
IV. TAXES ON INCOME OTHER THAN CORPORATION TAX.	1,76.22	3,23.86	3,29.18	2,99.86
VII. LAND REVENUE— GROSS RECEIPTS	3,96.50	4,78.50	4,96.81	4,96.81
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION.	— 1,67.42	— 1,43.50	— 1,59.00	— 1,60.00
NET RECEIPTS ..	2,29.08	3,35.00	3,37.81	3,36.81
VIII. STATE EXCISE DUTIES	2.37	8.39	6.50	6.50
IX. STAMPS	98.15	1,87.24	1,75.17	1,81.71
X. FOREST	19.56	39.91	40.10	40.02
XI. REGISTRATION	13.27	30.54	33.01	33.12
XII. RECEIPTS UNDER MOTOR VEHICLES ACTS ..	75.27	1,42.34	1,56.39	1,56.39
XIII. OTHER TAXES AND DUTIES— ENTERTAINMENTS TAX	46.19	32.00	37.94	37.78
BETTING TAX .. .. .		..	..	..
RECEIPTS FROM ELECTRICITY DUTIES ..		3.12	3.52	3.67
RECEIPTS FROM TOBACCO DUTIES ..		18.00	7.54	7.55
RECEIPTS UNDER THE SALES OF MOTOR SPIRIT TAXATION ACT.		55.00	51.00	51.00
RECEIPTS UNDER THE GENERAL SALES TAX.	1,37.37	3,15.00	2,80.00	2,80.00
ESTATE DUTY .. .. .	..	..	5.49	14.27
Total ..	1,83.56	4,23.12	3,85.49	3,94.27
C. Irrigation, Navigation, Embankment and Drainage Works.				
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— DIRECT RECEIPTS	3.44	8.93	8.38	8.56
PORTION OF LAND REVENUE DUE TO WORKS.	1,31.00	99.97	1,10.80	1,11.50
TOTAL—GROSS RECEIPTS ..	1,34.44	1,08.90	1,19.18	1,20.06
Deduct—WORKING EXPENSES ..	— 28.69	— 81.64	— 89.29	— 81.28
NET RECEIPTS	1,05.75	27.26	29.89	38.78
XVIII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT— DIRECT RECEIPTS .. .. .	.25	.71	.82	.63
PORTION OF LAND REVENUE DUE TO WORKS.	36.42	43.53	48.20	48.50
Total ..	36.67	44.24	49.02	49.13
E. Debt Services.				
XX. INTEREST	8.51	9.62	28.14	25.72
F. Civil Administration.				
XXI. ADMINISTRATION OF JUSTICE ..	12.31	30.68	26.76	26.76
XXII. JAILS AND CONVICT SETTLEMENTS ..	.57	1.69	1.43	1.43
XXIII. POLICE	3.33	5.58	6.91	6.91
XXVI. EDUCATION	6.88	12.94	15.67	16.78
XXVII. MEDICAL	2.05	3.99	4.35	4.60
XXVIII. PUBLIC HEALTH .. .. .	.76	1.92	1.69	2.05
XXIX. AGRICULTURE	16.35	42.57	51.09	52.64
XXX. VETERINARY	1.41	2.02	2.57	2.63
XXXI. CO-OPERATION	3.20	32.43	34.71	29.85
XXXII. INDUSTRIES AND SUPPLIES ..	8.51	38.73	37.28	45.10
XXXVI. MISCELLANEOUS DEPARTMENTS ..	12.26	17.51	16.36	16.08
Carried over ..	10,62.28	18,64.68	18,65.16	18,72.61

THE EXPENDITURE ON REVENUE ACCOUNT.

Expenditure.

Major head. (1)	Accounts 1953-54. (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
I. CONSOLIDATED FUND OF THE STATE OF ANDHRA.				
A. Direct Demands on the Revenue.				
7. LAND REVENUE	26.88	57.82	52.49	72.19
8. STATE EXCISE DUTIES	13.71	38.17	35.86	37.35
9. STAMPS	5.29	11.32	11.56	11.47
10. FOREST	13.17	27.49	29.42	30.54
11. REGISTRATION	6.50	16.30	16.12	16.56
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	14.93	29.26	30.00	29.78
13. OTHER TAXES AND DUTIES. ..	23.53	52.83	51.01	53.88
Total ..	1,04.01	2,33.19	2,26.46	2,51.77
C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.				
17. INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	65.15	1,49.37	1,39.98	1,42.77
18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	48.56	56.07	72.42	61.18
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	— .13	.08	— .09	.05
Total ..	1,13.58	2,05.52	2,12.31	2,04.00
E. Debt Services.				
22. INTEREST ON DEBT AND OTHER OBLIGATIONS ..	55.00	1,12.90	1,16.18	1,54.60
<i>Deduct</i> —INTEREST TRANSFERRED TO COMMER- CIAL DEPARTMENTS, ETC.	— 1,02.65	— 2,56.78	— 2,45.58	— 2,74.02
NET AMOUNT MET OUT OF ORDINARY REVENUES.	— 47.65	— 1,43.88	— 1,29.40	— 1,19.42
23. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	10.41	70.40	32.12	
F. Civil Administration.				
25. GENERAL ADMINISTRATION	1,53.88	3,19.50	4,04.69	3,89.31
27. ADMINISTRATION OF JUSTICE	26.21	61.83	66.42	69.04
28. JAILS AND CONVICT SETTLEMENTS	10.24	14.08	19.98	19.03
29. POLICE	1,06.40	2,52.71	2,56.29	2,51.15
36. SCIENTIFIC DEPARTMENTS .. .. .	..	..	.04	..
37. EDUCATION	2,47.34	4,22.17	4,21.89	4,18.53
38. MEDICAL	35.93	1,01.46	86.42	86.19
39. PUBLIC HEALTH	28.36	55.14	53.46	84.38
40. AGRICULTURE	42.18	75.74	77.12	81.14
41. VETERINARY	9.47	24.18	23.55	27.64
42. CO-OPERATION	13.87	56.20	61.06	56.31
43. INDUSTRIES AND SUPPLIES	17.16	50.29	48.50	51.25
43-A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOP- MENT.	..	..	..	..
44. AVIATION .. .. .	..	..	..	..
47. MISCELLANEOUS DEPARTMENTS— UPLIFT OF SCHEDULED TRIBES, CASTES AND OTHER BACKWARD CLASSES. LABOUR INCLUDING FACTORIES OTHER ITEMS	45.96	56.20 6.49 22.36	98.68 6.53 29.23	97.85 6.58 29.84
Total ..	45.96	85.05	1,34.44	1,34.27
Carried over ..	9,17.35	18,83.58	19,95.35	20,04.59

**A. STATEMENT OF THE REVENUE AND OF
Revenue.**

Major head. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
CONSOLIDATED FUND OF THE STATE OF ANDHRA.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
A. Principal Heads of Revenue.				
II. UNION EXCISE DUTIES	46.24	1,03.10	95.64	1,05.47
IV. TAXES ON INCOME OTHER THAN CORPORATION TAX.	1,76.22	3,23.86	3,29.18	2,99.86
VII. LAND REVENUE— GROSS RECEIPTS	3,96.50	4,78.50	4,96.81	4,96.81
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION.	— 1,67.42	— 1,43.50	— 1,59.00	— 1,60.00
NET RECEIPTS ..	2,29.08	3,35.00	3,37.81	3,36.81
VIII. STATE EXCISE DUTIES	2.37	8.39	6.50	6.50
IX. STAMPS	98.15	1,87.24	1,75.17	1,81.71
X. FOREST	19.56	39.91	40.10	40.02
XI. REGISTRATION	13.27	30.54	33.01	33.12
XII. RECEIPTS UNDER MOTOR VEHICLES ACTS ..	75.27	1,42.34	1,56.39	1,56.39
XIII. OTHER TAXES AND DUTIES— ENTERTAINMENTS TAX	46.19	32.00	37.94	37.78
BETTING TAX .. .. .		..	..	..
RECEIPTS FROM ELECTRICITY DUTIES ..		3.12	3.52	3.67
RECEIPTS FROM TOBACCO DUTIES ..		18.00	7.54	7.55
RECEIPTS UNDER THE SALES OF MOTOR SPIRIT TAXATION ACT.		55.00	51.00	51.00
RECEIPTS UNDER THE GENERAL SALES TAX.	1,37.37	3,15.00	2,80.00	2,80.00
ESTATE DUTY .. .. .	..	..	5.49	14.27
Total ..	1,83.56	4,23.12	3,85.49	3,94.27
C. Irrigation, Navigation, Embankment and Drainage Works.				
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— DIRECT RECEIPTS	3.44	8.93	8.38	8.56
PORTION OF LAND REVENUE DUE TO WORKS.	1,31.00	99.97	1,10.80	1,11.50
TOTAL—GROSS RECEIPTS ..	1,34.44	1,08.90	1,19.18	1,20.06
Deduct—WORKING EXPENSES ..	— 28.69	— 81.64	— 89.29	— 81.28
NET RECEIPTS	1,05.75	27.26	29.89	38.78
XVIII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT— DIRECT RECEIPTS .. .. .	.25	.71	.82	.63
PORTION OF LAND REVENUE DUE TO WORKS.	36.42	43.53	48.20	48.50
Total ..	36.67	44.24	49.02	49.13
E. Debt Services.				
XX. INTEREST	8.51	9.62	28.14	25.72
F. Civil Administration.				
XXI. ADMINISTRATION OF JUSTICE ..	12.31	30.68	26.76	26.76
XXII. JAILS AND CONVICT SETTLEMENTS ..	.57	1.69	1.43	1.43
XXIII. POLICE	3.33	5.58	6.91	6.91
XXVI. EDUCATION	6.88	12.94	15.67	16.78
XXVII. MEDICAL	2.05	3.99	4.35	4.60
XXVIII. PUBLIC HEALTH .. .. .	.76	1.92	1.69	2.05
XXIX. AGRICULTURE	16.35	42.57	51.09	52.64
XXX. VETERINARY	1.41	2.02	2.57	2.63
XXXI. CO-OPERATION	3.20	32.43	34.71	29.85
XXXII. INDUSTRIES AND SUPPLIES ..	8.51	33.73	37.28	45.10
XXXVI. MISCELLANEOUS DEPARTMENTS ..	12.26	17.51	16.36	16.08
Carried over ..	10,62.28	18,64.68	18,65.16	18,72.61

THE EXPENDITURE ON REVENUE ACCOUNT.

Expenditure.

Major head. (1)	Accounts 1953-54. (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
I. CONSOLIDATED FUND OF THE STATE OF ANDHRA.				
A. Direct Demands on the Revenue.				
7. LAND REVENUE	26·88	57·82	52·49	72·19
8. STATE EXCISE DUTIES	13·71	38·17	35·86	37·35
9. STAMPS	5·29	11·32	11·56	11·47
10. FOREST	13·17	27·49	29·42	30·54
11. REGISTRATION	6·50	16·30	16·12	16·56
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	14·93	29·26	30·00	29·78
13. OTHER TAXES AND DUTIES. ..	23·53	52·83	51·01	53·88
Total ..	1,04·01	2,33·19	2,26·46	2,51·77
C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.				
17. INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	65·15	1,49·37	1,39·98	1,42·77
18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	48·56	56·07	72·42	61·18
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	— ·13	·08	— ·09	·05
Total ..	1,13·58	2,05·52	2,12·31	2,04·00
E. Debt Services.				
22. INTEREST ON DEBT AND OTHER OBLIGATIONS ..	55·00	1,12·90	1,16·18	1,54·60
<i>Deduct</i> —INTEREST TRANSFERRED TO COMMER- CIAL DEPARTMENTS, ETC.	— 1,02·65	— 2,56·78	— 2,45·58	— 2,74·02
NET AMOUNT MET OUT OF ORDINARY REVENUES.	— 47·65	— 1,43·88	— 1,29·40	— 1,19·42
23. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	10·41	70·40	32·12	
F. Civil Administration.				
25. GENERAL ADMINISTRATION	1,53·88	3,19·50	4,04·69	3,89·31
27. ADMINISTRATION OF JUSTICE	26·21	61·83	66·42	69·04
28. JAILS AND CONVICT SETTLEMENTS	10·24	14·08	19·98	19·03
29. POLICE	1,06·40	2,52·71	2,56·29	2,51·15
36. SCIENTIFIC DEPARTMENTS .. .. .	..	..	·04	..
37. EDUCATION	2,47·34	4,22·17	4,21·89	4,18·53
38. MEDICAL	35·93	1,01·46	86·42	86·19
39. PUBLIC HEALTH	28·36	55·14	53·46	84·38
40. AGRICULTURE	42·18	75·74	77·12	81·14
41. VETERINARY	9·47	24·18	23·55	27·64
42. CO-OPERATION	13·87	56·20	61·06	56·31
43. INDUSTRIES AND SUPPLIES	17·16	50·29	48·50	51·25
43-A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOP- MENT.	..	..	..	..
44. AVIATION .. .. .	..	..	..	..
47. MISCELLANEOUS DEPARTMENTS— UPLIFT OF SCHEDULED TRIBES, CASTES AND OTHER BACKWARD CLASSES. LABOUR INCLUDING FACTORIES OTHER ITEMS	45·96	56·20 6·49 22·36	98·63 6·53 29·23	97·85 6·58 29·84
Total ..	45·96	85·05	1,34·44	1,34·27
Carried over ..	9,17·35	18,83·58	19,95·35	20,04·59

A. STATEMENT OF THE REVENUE AND OF
Revenue—cont.

Major head. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
CONSOLIDATED FUND OF THE STATE OF ANDHRA—cont.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	10,62.28	18,64.68	18,65.16	18,72.61
H. Civil Works and Miscellaneous Public Improvements.				
XXXIX. CIVIL WORKS	27.28	38.06	43.36	43.87
I. Electricity Schemes.				
XLII. RECEIPTS FROM ELECTRICITY SCHEMES— GROSS RECEIPTS.	50.38	1,03.79	1,20.80	1,47.80
Deduct—WORKING EXPENSES ..	— 66.10	— 80.79	— 95.07	— 94.27
NET RECEIPTS ..	— 15.72	23.00	25.73	53.53
J. Miscellaneous.				
XLIV. RECEIPTS IN AID OF SUPERANNUATION.	.98	1.74	1.62	1.41
XLV. STATIONERY AND PRINTING	1.21	.06	2.31	2.49
XLVI. MISCELLANEOUS	19.59	42.36	95.84	1,15.10
XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT.	7.60	10.61	15.00	15.00
L. MISCELLANEOUS ADJUSTMENTS BETWEEN UNION AND STATE GOVERNMENTS.	.05	.12	.13	.13
LI. EXTRAORDINARY RECEIPTS—				
SUBVENTIONS FROM THE GOVERN- MENT OF INDIA TOWARDS DE- VELOPMENT SCHEMES, COMMUNITY DEVELOPMENT PROJECTS AND GROW MORE FOOD SCHEMES.	26.62	94.18	63.63	85.70
OTHER ITEMS .. .. .	..	28.00	25.84	1.51
Total ..	26.62	1,22.18	89.47	87.21
Grand Total—Revenue ..	11,29.89	21,02.81	21,38.62	21,91.35
Excess of Revenue over Expenditure on Revenue Account, or Surplus.				

THE EXPENDITURE ON REVENUE ACCOUNT—*cont.*Expenditure—*cont.*

Head of account. (1)	Accounts 1953-54. (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
I. CONSOLIDATED FUND OF THE STATE OF ANDHRA—<i>cont.</i>				
Brought forward ..	9,17.35	18,83.58	19,95.35	20,04.59
H. Civil Works and Miscellaneous Public Improvements.				
50. CIVIL WORKS—BUILDINGS AND ROADS—		2,14.36	2,02.23	2,02.28
GRANTS-IN-AID	1,73.79	39.51	40.12	26.42
Total ..	1,73.79	2,53.87	2,42.35	2,28.70
I. Electricity Schemes.				
52. INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	36.55	1,05.72	101.93	1,28.83
52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.	.22	— 3.10	.68	— 4.64
Total ..	36.77	1,02.62	1,03.93	1,24.19
J. Miscellaneous.				
54. FAMINE	18.94	15.06	15.40	8.09
54-A. TERRITORIAL AND POLITICAL PENSIONS ..	.17	.32	.32	.32
55. SUPERANNUATION ALLOWANCES AND PENSIONS	29.39	72.53	63.95	63.20
55-A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.	1.88	6.32	5.33	5.83
56. STATIONERY AND PRINTING	5.55	11.18	17.43	17.11
57. MISCELLANEOUS	50.54	8.22	12.58	8.31
63. EXTRAORDINARY CHARGES	6.00	12.14	11.35	2.03
63-B. COMMUNITY DEVELOPMENT PROJECTS ..	3.39	36.15	20.35	25.86
Grand Total—Expenditure on Revenue Account ..	12,43.77	24,01.99	24,87.44	24,88.23
EXCESS OF EXPENDITURE OVER REVENUE ON REVENUE ACCOUNT OR DEFICIT.	1,13.88	2,99.18	3,48.82	2,96.88

CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.

65. PAYMENT OF COMPENSATION TO LANDHOLDERS, ETC., ON THE ABOLITION OF THE ZAMINDARI SYSTEM.	7.05	20.00	32.62	24.55
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	1,20.50	3,36.26	3,88.22	4,12.96
70. CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.	..	..	1.00	70.00
71. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENTS AND RESEARCH.	..	..	46.77	12.28
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.	.61	5.29	1.86	22.13
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.	36.41	1,08.58	1,72.42	1,15.26
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	1,73.52	5,24.08	5,00.00	5,75.00
82. CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE * THE REVENUE ACCOUNT.	30.64	3.60	2.60	1.90
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS..	..	..	..	..
85-A. CAPITAL OUTLAY ON SCHEMES OF STATE TRADING.	—1,51.30	21.04	58.10	27.39
Total ..	2,17.43	10,18.85	12,03.59	12,61.47

B. STATEMENT OF RECEIPTS

Receipts.

Head of account. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
CONSOLIDATED FUND OF THE STATE OF ANDHRA—cont.				
EXCESS OF REVENUE OVER EXPENDITURE ..				
N. Public Debt Incurred				
I. PERMANENT DEBT .. .. .	..	3,00 00	..	..
II. FLOATING DEBT—				
TREASURY BILLS .. .. .	..	..	..	..
OTHER FLOATING LOANS .. .. .	..	2,00 00	2,10 00	2,10 00
III. LOANS FROM THE GOVERNMENT OF INDIA ..	6,85 65	7,20 00	14,10 69	17,45 00
Total ..	6,85 65	12,20 00	16,20 69	19,55 00
P. Loans and Advances by the State Government.	1,38 33	1,05 18	2,50 37	3,06 76
Q. Inter-State Debt Settlements.	..	..	..	..
Total I.—Consolidated Fund of the State of Andhra	8,23 98	13,25 18	18,71 06	22,61 76
II. CONTINGENCY FUND OF THE STATE OF ANDHRA.	40 00			
III. PUBLIC ACCOUNT OF THE STATE OF ANDHRA.				
R. Unfunded Debt.				
STATE PROVIDENT FUNDS	26 04	57 51	64 36	66 99
Total ..	26 04	57 51	64 36	66 99
S. Deposits and Advances.				
<i>I. Deposits Bearing Interest—</i>				
DEPOSITS OF DEPRECIATION RESERVES OF GOVERNMENT COMMERCIAL CONCERNS AND OTHER DEPOSITS	91	1 77	1 79	1 84
Carried over ..	91	1 77	1 79	1 84

AND DISBURSEMENTS.

Disbursements.

Head of account. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
I. CONSOLIDATED FUND OF THE STATE OF ANDHRA—cont.				
EXCESS OF EXPENDITURE OVER REVENUE	1,13.88	2,99.18	3,48.82	2,96.88
CAPITAL EXPENDITURE	2,17.43	10,18.85	12,03.59	12,61.47
N. Public Debt Discharged.				
I. PERMANENT DEBT .. .. .	..	..	..	..
II. FLOATING DEBT—				
TREASURY BILLS .. .. .	..	..	..	..
OTHER FLOATING LOANS — .. ..	..	2,00.00	2,10.00	2,10.00
III. LOANS FROM THE GOVERNMENT OF INDIA ..	10.41	40.40	2,47.65	2,83.12
Total ..	10.41	2,40.40	4,57.65	4,93.12
P. Loans and Advances by the State Government.	1,44.29	2,03.50	4,89.88	4,77.23
Q. Inter-State Debt Settlements	4.62	..	..	44.37
TOTAL I.—CONSOLIDATED FUND OF THE STATE OF ANDHRA.	4,90.63	17,61.93	24,99.94	25,73.07
II. CONTINGENCY FUND OF THE STATE OF ANDHRA.				
ADVANCES ..	..	30.00	40.00	30.00
REPAYMENTS ..	..	— 30.00	— 40.00	— 30.00
Net Total ..	..	..	..	..
III. PUBLIC ACCOUNT OF THE STATE OF ANDHRA.				
R. Unfunded Debt.				
STATE PROVIDENT FUNDS	13.86	20.45	31.07	31.62
Total ..	13.86	20.45	31.07	31.62
S. Deposits and Advances.				
I. Deposits Bearing Interest—				
DEPOSITS OF DEPRECIATION RESERVES OF GOVERNMENT COMMERCIAL CONCERNS AND OTHER DEPOSITS	21	1.75	1.58	1.88
Carried over ..	21	1.75	1.58	1.88

B. STATEMENT OF RECEIPTS

Receipts—cont.

Head of account. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
III. PUBLIC ACCOUNT OF THE STATE OF ANDHRA—cont.				
Brought forward ..	91	1.77	1.79	1.84
S. Deposits and Advances—cont.				
II. Deposits Not Bearing Interest—				
(A) Sinking Funds—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—				
SINKING FUNDS .. .. .	..	70.93	..	..
OTHER APPROPRIATIONS	10.41	..	32.12	..
SINKING FUND INVESTMENT ACCOUNT .. ..	..	..	..	..
(B) Reserve Funds—				
FAMINE RELIEF FUND—				
A. FAMINE RELIEF FUND	5.00	5.00	5.00	5.00
B. INVESTMENT ACCOUNT .. .. .	..	..	..	..
STATE ROAD FUND .. .. .	..	..	..	..
SUGARCANE CESS FUND	2.22	..	4.00	4.00
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY .. .. .	..	..	..	..
ZAMINDARI ABOLITION FUND—				
TRANSFER FROM THE REVENUE ACCOUNT ..	12.80	20.70	13.00	13.00
INTEREST RECEIPTS .. .. .	..	..	1.18	0.79
REVENUE RESERVE FUND .. .. .	..	..	..	..
REVENUE RESERVE FUND INVESTMENT ACCOUNT .. .. .	..	..	..	..
FUND FOR THE WELFARE OF HARIJANS AND SCHEDULED TRIBES .. .. .	..	10.00	10.00	..
DEPRECIATION RESERVE FUND—				
ELECTRICITY	6.97	11.64	12.26	16.44
SPECIAL RESERVE FUND—				
ELECTRICITY	0.40	1.41	4.94	6.58
DEPRECIATION RESERVE FUND—				
GOVERNMENT PRESSES .. .. .	..	..	..	..
HINDU RELIGIOUS ENDOWMENTS AND CHARI- TABLE FUND .. .. .	..	0.28	0.28	0.28
INVESTMENT ACCOUNT .. .. .	..	..	..	..
INSURANCE FUND OF COMMERCIAL CONCERNS ..	01	..	0.02	0.02
FUND FOR VILLAGE RECONSTRUCTION AND HARIJAN UPLIFT	01	..	..	..
(C) Other Deposit Accounts—				
DEPOSITS OF LOCAL FUNDS—				
DISTRICT FUNDS	2,62.12	8,13.53	4,54.01	4,54.01
MUNICIPAL AND OTHER FUNDS. ..	2,32.27		3,75.33	3,75.32
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS	4,33.76	7,10.90	7,47.69	7,47.69
Carried over ..	9,66.88	16,46.16	16,61.62	16,24.98

AND DISBURSEMENTS—*cont.*Disbursements—*cont.*

Head of account. (1)	Accounts 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
III. PUBLIC ACCOUNT OF THE STATE OF ANDHRA— <i>cont.</i>				
Brought forward ..	·21	1·75	1·58	1·88
S. Deposits and Advances— <i>cont.</i>				
II. Deposits Not Bearing Interest—				
(A) Sinking Funds—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—				
SINKING FUNDS .. .. .	..	..	..	..
SINKING FUND INVESTMENT ACCOUNT ..	..	30·00	..	..
(B) Reserve Funds—				
FAMINE RELIEF FUND—				
A. FAMINE RELIEF FUND .. .. .	..	..	..	..
B. INVESTMENT ACCOUNT .. .. .	..	..	..	..
STATE ROAD FUND .. .. .	..	..	..	..
SUGARCANE CESS FUND	·74	..	4·00	4·00
FUND FOR THE DEVELOPMENT OF RURAL WATER- SUPPLY .. .. .	..	..	..	..
ZAMINDARI ABOLITION FUND—				
INVESTMENT ACCOUNT .. .. .	..	32·80	..	..
(a) REVENUE RESERVE FUND .. .. .	..	..	..	..
LOSS ON REALIZATION .. .. .	..	..	..	..
(b) REVENUE RESERVE FUND INVESTMENT ACCOUNT .. .. .	..	..	..	..
FUND FOR THE WELFARE OF HARIJANS AND SCHEDULED TRIBES .. .. .	..	..	..	..
DEPRECIATION RESERVE FUND—				
ELECTRICITY	0·05	..	6·00	..
SPECIAL RESERVE FUND—				
ELECTRICITY .. .. .	..	..	1·00	..
DEPRECIATION RESERVE FUND—				
GOVERNMENT PRESSES .. .. .	..	..	..	..
HINDU RELIGIOUS ENDOWMENTS AND CHARI- TABLE FUND .. .. .	..	0·48	0·48	0·47
(C) Other Deposits Accounts—				
DEPOSITS OF LOCAL FUNDS—				
DISTRICT FUNDS	2,31·89	} 8,18·38 {	4,51·72	4,51·72
MUNICIPAL AND OTHER FUNDS	1,79·94		3,67·85	3,67·85
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS	4,38·72	9,34·10	7,84·93	7,84·93
Carried over	8,51·55	18,17·51	16,17·56	16,10·85

B. STATEMENT OF RECEIPTS

Receipts—cont.

Head of account. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
III. PUBLIC ACCOUNT OF THE STATE OF ANDHRA—cont.				
Brought forward ..	9,66.88	16,46.16	16,61.62	16,24.98
S. Deposits and Advances—cont.				
II. Deposits Not Bearing Interest—cont.				
(C) Other Deposit Accounts—cont.				
OTHER ACCOUNTS—				
SUBVENTIONS FROM CENTRAL ROAD FUND ..	14.79	14.96	13.81	16.91
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	0.44	..	..	..
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE.	0.47	0.58	0.26	0.26
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH	0.11	..	0.23	0.51
DEPOSIT ACCOUNT OF GRANTS FOR GOSAM- VARDHANA SCHEME .. .. .	..	..	0.03	..
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL OIL SEEDS COMMITTEE FOR MULTIPLICATION OF IMPROVED STRAINS OF GROUNDNUT .. .. .	..	..	..	..
DEPOSIT ACCOUNT OF GRANT MADE BY THE INDIAN CENTRAL TOBACCO COMMITTEE ..	..	..	..	..
DEPOSIT ACCOUNT OF GRANT BY THE INDIAN CENTRAL SUGARCANE COMMITTEE .. ..	..	0.77	0.57	0.64
DEPOSIT ACCOUNT OF GRANTS FROM THE UNION GOVERNMENT FOR COTTON EXTENSION SCHEME .. .. .	..	0.40	..	..
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON .. .. .	..	..	..	..
DEPOSIT ACCOUNT OF GRANTS MADE BY THE CENTRAL SILK BOARD .. .. .	..	..	..	..
DEPOSIT ACCOUNT OF GRANT MADE BY THE INDIAN CENTRAL COCONUT COMMITTEE ..	..	0.18	0.11	0.11
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR FOOD PRODU- TION DRIVE SCHEMES—BONUS FOR ACCELE- RATING PRODUCTION OF FOODGRAINS ..	..	0.16	..	..
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOP- MENT OF THE HANDLOOM INDUSTRIES ..	22.74	26.54	28.88	24.70
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE KEY VILLAGE SCHEME .. .. .	..	..	0.23	0.23
Carried over ..	10,05.43	16,89.75	17,05.74	16,68.34

AND DISBURSEMENTS—*cont.*Disbursements—*cont.*

Head of account. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
III. PUBLIC ACCOUNT OF THE STATE OF ANDHRA—<i>cont.</i>				
Brought forward ..	8,51.55	18,17.51	16,17.56	16,10.85
S. Deposits and Advances—<i>cont.</i>				
II. Deposits Not Bearing Interest—<i>cont.</i>				
(O) Other Deposit Accounts—<i>cont.</i>				
OTHER ACCOUNTS—				
SUBVENTIONS FROM CENTRAL ROAD FUND..	10.28	14.96	13.81	16.91
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVE- MENT OF RURAL AREAS .. .. .	..	..	..	..
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE.	15	0.58	0.26	0.26
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH	06	..	0.23	0.51
DEPOSIT ACCOUNT OF GRANTS FOR GOSAMVARDHANA SCHEME .. .. .	..	..	0.03	..
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL OIL SEEDS COMMITTEE..	..	..	..	..
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL TOBACCO COMMITTEE ..	..	..	..	..
DEPOSIT ACCOUNT OF GRANTS FROM THE INDIAN CENTRAL SUGARCANE COMMITTEE.	..	0.77	0.57	0.64
DEPOSIT ACCOUNT OF GRANTS FROM THE UNION GOVERNMENT FOR COTTON EXTEN- SION SCHEME .. .. .	..	0.40	..	..
DEPOSIT ACCOUNT OF GRANTS FROM THE GOVERNMENT OF INDIA FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON .. .. .	..	..	..	..
DEPOSIT ACCOUNT OF GRANTS MADE BY THE CENTRAL SILK BOARD .. .. .	..	..	..	..
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN CENTRAL COCONUT COMMITTEE ..	..	0.18	0.11	0.11
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR FOOD PRO- DUCTION DRIVE SCHEMES—BONUS FOR ACCELERATING PRODUCTION OF FOODGRAINS.	..	0.16	..	..
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOP- MENT OF HANDLOOM INDUSTRY	22.62	26.55	28.88	24.70
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE KEY VILLAGE SCHEME .. .. .	..	..	0.23	0.23
Carried over ..	8,84.66	18,61.11	16,61.68	16,54.21

B. STATEMENT OF RECEIPTS

Receipts—cont.

Head of account. (1)	Accounts, 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
III. PUBLIC ACCOUNT OF THE STATE OF ANDHRA—cont.				
Brought forward ..	10,05.43	16,89.75	17,05.74	16,68.34
S. Deposits and Advances—cont.				
III. Advances Not Bearing Interest—				
ADVANCES REPAYABLE	18.50	29.57	40.03	40.84
PERMANENT ADVANCES .. .. .	.21	0.49	0.29	0.29
ACCOUNTS WITH THE GOVERNMENT OF BURMA ..	..	..	..	..
ACCOUNTS WITH THE GOVERNMENT OF PAKISTAN.	..	..	..	..
ACCOUNTS WITH THE RESERVE BANK .. ..	.04	0.16	0.20	0.13
ACCOUNTS WITH PART B STATES .. .. .	..	..	..	..
IV. Suspense—				
CASH BALANCE INVESTMENT ACCOUNT .. ..	..	..	..	..
OTHER SUSPENSE ACCOUNTS	3,09.72	4,48.97	5,01.20	5,01.20
CHEQUES AND BILLS	59.26	49.32	1,11.51	1,11.51
DEPARTMENTAL AND SIMILAR ACCOUNTS	7.74	14.61	8.13	8.13
V. Miscellaneous—				
MISCELLANEOUS GOVERNMENT ACCOUNT	2,45.49	..	..	..
Total ..	16,46.39	22,32.89	23,67.10	23,30.44
T. Remittances.				
CASH REMITTANCES AND ADJUSTMENT BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER ..	18,26.54	37,40.20	35,78.88	35,78.88
RESERVE BANK OF INDIA REMITTANCES ..	14.55	..	..	..
ADJUSTING ACCOUNT BETWEEN UNION (NON-RAIL- WAYS) AND STATES GOVERNMENTS .. ..	.12	..	..	..
ADJUSTING ACCOUNT WITH RAILWAYS .. ..	..	..	..	..
INTER-STATES SUSPENSE ACCOUNT .. .. .	.60	..	..	..
Total ..	18,41.81	37,40.20	35,78.88	35,78.88
Total—III. Public Account of the State of Andhra.	35,14.24	60,30.60	60,10.34	59,76.31
Total—All Accounts—Receipts ..	43,78.22	73,55.78	78,81.40	82,38.07
V. Opening Cash Balance ..	1.00	19.59	8,00.34	1,59.70
GRAND TOTAL ..	43,79.22	73,75.37	86,81.74	83,97.77

AND DISBURSEMENTS—*cont.*Disbursements—*cont.*

Head of account. (1)	Accounts 1953-54 (Second six months). (2)	Budget Estimate, 1954-55. (3)	Revised Estimate, 1954-55. (4)	Budget Estimate, 1955-56. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
III. PUBLIC ACCOUNT OF THE STATE OF ANDHRA— <i>cont.</i>				
Brought forward ..	8,84.66	18,61.11	16,61.68	16,54.21
S. Deposits and Advances— <i>cont.</i>				
III. Advances Not Bearing Interest—				
ADVANCES REPAYABLE	21.09	32.04	42.67	43.95
PERMANENT ADVANCES .. .. .	.22	0.26	0.48	0.48
ACCOUNTS WITH THE GOVERNMENT OF BURMA.	..	..	..	..
ACCOUNTS WITH THE GOVERNMENT OF PAKISTAN.	..	..	..	..
ACCOUNTS WITH THE RESERVE BANK .. ..	.06	0.16	0.13	0.13
ACCOUNTS WITH PART B STATES .. .. .	..	..	..	..
IV. Suspense—				
CASH BALANCE INVESTMENT ACCOUNT .. ..	..	..	..	..
OTHER SUSPENSE ACCOUNTS	2,73.78	4,48.97	5,11.20	5,21.20
CHEQUES AND BILLS	57.83	49.32	1,11.51	1,11.51
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	5.56	13.61	10.76	10.76
V. Miscellaneous—				
MISCELLANEOUS GOVERNMENT ACCOUNT ..	..	11.64	12.56	22.06
Total ..	12,43.20	24,17.11	23,50.99	23,64.30
T. Remittances.				
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER.. ..	18,17.75	36,32.57	36,40.04	36,40.04
RESERVE BANK OF INDIA REMITTANCES	10.55	..	..	..
ADJUSTING ACCOUNT BETWEEN CENTRAL (Non- RAILWAYS) AND STATE GOVERNMENTS .. ..	.07	..	..	..
ADJUSTING ACCOUNT WITH RAILWAYS .. .	..	..	..	..
INTER-STATE SUSPENSE ACCOUNT	2.82	..	..	..
Total ..	18,31.19	36,32.57	36,40.04	36,40.04
Total—III. Public Account of the State of Andhra.	30,88.25	60,70.13	60,22.10	60,35.96
Total—All Accounts—Disbursements	35,78.88	78,32.06	85,22.04	86,09.03
V. Closing Cash Balance ..	8,00.34	— 4,56.69	1,59.70	— 2,11.26
GRAND TOTAL ..	43,79.22	73,75.37	86,81.74	83,97.77

PART II.

Detailed Memorandum explaining the figures in the Budget Estimates of Revenue and Demands for Grants, and of Certain Special Funds.

GENERAL.

1. This part of the memorandum is intended to explain the chief variations in the figures given in the Annual Financial Statement, as between the Budget Estimates and the Revised Estimates of the current and as between those Revised Estimates and the Budget Estimates of the ensuing year. For this purpose, the major heads of account in respect of receipts and the demands for grants in respect of disbursements have been adopted as the main units. They are further subdivided according to minor heads, as in the Detailed Estimates.

2. An abstract of the figures by minor heads is given first under each main unit. This is followed by general explanations of the various items of receipts or disbursements booked under each minor head, with a view to giving a general idea of the activities of the various Government departments and the nature of the transactions recorded against each minor head.

3. The demands are for gross amounts of estimated expenditure without taking into account recoveries of expenditure from other Governments, local bodies, etc. In previous years, the demands were only for the net expenditure and the change to gross expenditure has been made now, following the procedure adopted by the Government of India.

4. With reference to the orders of the Comptroller and Auditor-General, the expenditure on development schemes included in the Five-Year Plan and other development schemes is debited to a separate minor head "Development Schemes" under each major head. Particulars of the important schemes provided for under the new minor head are given under the respective demands.

5. Large or important variations in the figures under each major head or demand are also explained.

REVENUE.

II. Union Excise Duties.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Share of net proceeds of Union Excise Duties assigned to States	46.24	1,03.10	95.64	1,05.47
Total ...	46.24	1,03.10	95.64	1,05.47

Revenue.

6. Under Article 272 of the Constitution of India, Union duties of Excise are to be levied and collected by the Government of India, but the whole or any part for the net proceeds may be distributed among States in accordance with the provisions of the law as may be made by Parliament in this behalf. No amount was distributed to the States till the end of 1951-52, except by way of compensation to some States for the loss involved in the suspension of the measures of local taxation of tobacco. The Finance Commission has now recommended that with effect from 1952-53, 40 per cent of the net proceeds of the Union Excise duties on tobacco (including cigars, cigarettes, etc.), matches and vegetable products should be allocated to the States on the basis of population. The Government of India have accepted this recommendation. The share of the Composite Madras State in the divisible pool is 16.44 per cent. Under the provisions of paragraph 7 of the Seventh Schedule to the Andhra State Act, until other provision is made in law, 36 per cent of the share of the Composite State is allocated to the Andhra State.

EXPLANATION OF VARIATIONS.

7. The estimates are based on the figures intimated by the Government of India towards the close of December 1954.

IV. Taxes on Income other than Corporation Tax.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Share of net proceeds of income-tax assigned to States	1,76.22	3,23.86	3,29.18	2,99.86
Total ...	1,76.22	3,23.86	3,29.18	2,99.86

Revenue.

8. Under Article 270 of the Constitution of India, taxes on income other than agricultural incomes is levied and collected by the Government of India and distributed between the Union and the States. The share of the proceeds of income-tax assignable to the States and the manner in which the amount should be distributed between the States is to be prescribed by the President by order.

9. The divisible pool allocable to Part A States alone was 50 per cent of the net proceeds of income-tax other than Corporation tax till the end of 1951-52. The percentage share of the Madras Government in this divisible pool was 18 during 1947-48, 1948-49 and 1949-50 and 17½ during 1950-51 and 1951-52.

10. With effect from the financial year 1953-54, the Government of India have, on the recommendation of the Finance Commission, raised the divisible pool allocable to both Part A and Part B States, to 55 per cent of the net proceeds of income-tax. The share of the Composite Madras State in this divisible pool was 15¼ per cent. In addition to this, 17½ per cent of the arrear collections pertaining to the years before 1952-53 was allocated as the share of the Composite Madras State.

11. Under the provisions of paragraph 7 of the Seventh Schedule to the Andhra State Act, until other provision is made by law, 36 per cent of the share of the Composite State (both current and arrears) is allocated to the Andhra State.

EXPLANATION OF VARIATIONS.

12. The estimates are based on the figures intimated by the Government of India early in January 1955.

VII. Land Revenue.

	Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Ordinary revenue	3,91.29	4,79.33	4,87.80	4,87.80
Sale proceeds of waste lands and redemption of land tax ... ..	.08	4.21	.20	.20
Recoveries on account of survey and settlement charges ... ..	.11	1.03	.30	.30
Rents of fisheries	1.20	2.06	2.00	2.00
Recoveries of overpayments ... ..	.08	.06	.15	.15
Collection of payments for services rendered. ... ..	.07	.40	.10	.10
Miscellaneous	6.50	12.84	10.26	10.26
Total ...	3,99.33	4,99.93	5,00.81	5,00.81
Deduct—Refunds	— 2.83	— 21.43	— 4.00	— 4.00
Total ...	3,96.50	4,78.50	4,96.81	4,96.81
Deduct—Portion of land revenue due to irrigation	— 1,67.42	— 1,43.50	— 1,59.00	— 1,60.00
Grand Total ...	2,29.08	3,35.00	3,37.81	3,36.81

Revenue.

13. Ordinary revenue.—The main items under “Ordinary revenue” are the following:—

(1) Assessment on lands held under ryotwari tenure inclusive of charges for supply of water which are consolidated with the assessment, second-crop assessment on single crop wet lands and water-rate on dry lands including penalty for irrigation without permission;

(2) Receipts from the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948, consisting of land revenue and other miscellaneous revenue, like sale of forest produce, fishery rentals and grazing fees, derived from the zamindari areas taken over by the Government;

(3) Fixed peshkash from permanently-settled estates not yet taken over by the Government and arrears of peshkash from estates taken over by the Government and quit-rent on inam villages held on shrotriyam or other favourable tenure;

(4) Miscellaneous revenue, such as quit-rent on minor inams; revenue from lands cultivated but not held on patta and from cultivated poramboke lands; ground-rent in towns and rents from river islands; and

(5) Revenue collected by the Revenue Department on behalf of other authorities, the main items being land-cess in aid of the resources of district boards (calculated at two annas in the rupee on the land revenue assessment and water-rates) and the Elementary Education Tax levied as a surcharge on land-cess. These receipts are initially credited to the minor head "Ordinary revenue", and adjusted in reduction of receipts when they are passed on to the authorities on whose behalf they are collected; collection of rent on behalf of landholders under the Rent Reduction Act are also credited to this head, the payments to the landholders being shown as "Refunds".

14. *Sale-proceeds of waste lands and redemption of land-tax.*—These accrue from the sale of lands at the disposal of the Government, the capitalized value of land revenue assessable on land acquired for the Government of India and Railway Administrations in certain cases, and the sale-proceeds in excess of the amount of revenue dues, of lands sold for non-payment of revenue.

15. *Recoveries on account of survey and settlement charges.*—These are mostly from local bodies, estates and private persons on account of survey and settlement work undertaken on their behalf.

16. *Rents of fisheries.*—The fishery rentals collected on behalf of local bodies are credited to this head. The payment to the local bodies is shown under the expenditure head "7. Land Revenue—Assignments and compensations".

17. *Recoveries of overpayments.*—Overpayments to Government servants whose pay and allowances are debited to the head "7. Land Revenue" which are recovered in a subsequent year are credited to this minor head.

18. *Collection of payments for services rendered.*—This head is intended for receipts on account of services rendered which cannot be adjusted in reduction of charges under the rules.

19. *Miscellaneous.*—Under this minor head are shown rents of buildings; receipts from quarries and mineral produce from lands other than those under the management of the Forest department; tree revenue collected on behalf of the local bodies; sale proceeds of usufructs and withered trees on Government lands; revenue from trees and minor forest produce on unreserved lands; recovery of the cost of survey instruments and maps supplied to local bodies and private parties and of printing and supply of maps to other departments; fees for revenue processes, and fines and forfeitures of revenue courts; fees for the inclusion in the regular ayacut of an irrigation system of areas already under irrigation under one form or another; and other items.

20. *Refunds.*—Land revenue and cesses collected in excess and subsequently remitted and payment to owners of the balance after adjusting Government dues of sale-proceeds of lands sold for default in payment of revenue and payments to landholders under the Rent Reduction Act, are the main items of refunds under this head.

21. *Deduct—Portion of land revenue due to irrigation.*—Fees for the supply of water from Government irrigation works are consolidated with the land revenue demand and collected by the Revenue Department. For administrative purposes, an approximate amount which may be regarded as being due to the irrigation facilities provided is calculated and deducted from the head "VII. Land Revenue" and credited to the heads "XVII" or "XVIII. Irrigation", according as the irrigation sources are those for which capital and revenue accounts are kept or those for which no capital accounts are kept.

Explanatory Notes.

22. The estimates have been fixed on the assumption that normal seasonal conditions will prevail in 1955-56.

VIII. State Excise Duties.

	Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Malt liquors	·03	·01	·02	·02
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ...	·41	·17	·45	·45
Receipts from commercial spirits including dena- tured spirits and medicated wines	·29	1·43	·44	·44
Opium	·62	4·10	1·61	1·71
Duties on medicinal and toilet preparations con- taining alcohol, opium, etc.	·28	2·24	2·63	2·53
Hemp and other drugs	·01	..	..	..
Receipts from distilleries	·07	..	..	..
Fines, confiscations and miscellaneous ...	·50	·23	·99	·99
Recoveries of overpayments	·03	·04	·08	·08
Collection of payments for services rendered ...	·16	·30	·35	35
Total ...	2·40	8·52	6·57	6·57
Deduct—Refunds	— ·03	— ·13	— ·07	— ·07
Grand Total ...	2·37	8·39	6·50	6·50

Revenue.

23. This major head records the revenue collected by the Andhra Government in connexion with the control of the manufacture, sale, consumption and other operations connected with alcoholic liquors and hemp drugs and of the sale and consumption of raw opium and manufactured drugs. It does not include the customs duty levied by the Government of India on imported liquors. With the advent of total Prohibition from the 2nd October 1948, the receipts under this head arise mainly on account of (1) the sale of opium issued to registered addicts in the Prohibition areas and to other Governments, (2) duties on medicinal and toilet preparations containing alcohol, opium, etc., (3) sales tax on foreign liquor sold to permit-holders and (4) fines and confiscations for prohibition offences.

24. *Refunds.*—These include remissions in exceptional cases on account of rebates of duty and refund of permit fees.

IX. Stamps.

	Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate 1955-56.,
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Non-judicial—				
Sale of stamps	69·39	147·62	139·96	139·96
Duty on impressing documents	·40	1·20	·67	·68
Fines and penalties	·32	·80	·64	·64
Miscellaneous	·01	·02	·01	·01
Total ...	70·12	1,49·64	1,41·28	1,41·29
Deduct—Refunds	(—)·58	(—) 21·02	(—) 24·35	(—)24·36
Total—Non-judicial	69·54	1,28·62	1,16·93	1,16·93
Judicial—				
Court-fees realized in stamps	26·90	55·00	55·00	61·00
Sale of stamped copy papers	1·86	4·00	3·49	3·99
Fines and penalties	·11	·02	·22	·22
Miscellaneous	·01	·02	·03	·03
Total ...	28·88	59·04	58·74	65·24
Deduct—Refunds	(—)·27	(—) ·42	(—) ·50	(—) ·46
Total—Judicial	28·61	58·62	58·24	64·78
Grand Total ...	98·15	1,87·24	1,75·17	1,81·71

Revenue.

25. The major head 'IX. Stamps' is divided into two sub-major heads—
 Non-judicial.
 Judicial.

NON-JUDICIAL.

The following are the particulars of the various minor heads under 'Non-judicial'.

26. *Sale of stamps.*—The receipts credited to this head are the sale-proceeds of stamp papers of the several monetary denominations, which form the bulk of the receipts, and of all adhesive stamps and engraved or embossed hundi papers, receipts from the other commercial documents enumerated in item 91 of the Union list in the Seventh Schedule of the Constitution of India, and on which a stamp duty is now levied, namely, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts.

A surcharge on stamp duty in respect of transactions relating to immovable properties, is collected by the Government, on behalf of local bodies, through the Registration Department and credited to this head in the first instance. A percentage of the surcharge (3 per cent) is credited finally to the Government as collection charges under the head 'XI. Registration' and the balance is paid to the local bodies concerned. The surcharge relating to the first three quarters of a year is generally transferred to the credit of the local bodies and the Registration department within the year and the debit on this account is effected by deduction from the receipts under the head. The adjustment in respect of the last quarter of the year and any amount remaining unadjusted in respect of previous quarters are transferred to the credit of the local bodies and the Registration department in the next year by debit to "IX. Stamps—Refunds."

The fees realized by means of non-judicial stamps on licences and permits issued by officers of the Andhra Government under the Indian Petroleum and Explosives Acts, and the rules thereunder are creditable to Union revenues. The Government of India have fixed the cost of agency functions as the amount of fees realized on such licences and permits. The net fees realized on this account by means of non-judicial stamps are therefore deducted under this head and credited under the Union head of account "XXXVI. Miscellaneous Departments—Miscellaneous". An equivalent sum representing the payment for agency functions is credited at the same time to the head of account "L. Miscellaneous adjustments between Union and State Governments" by debit to Union accounts—See paragraph 180 below.

27. *Duty on impressing documents.*—The amounts collected from parties presenting instruments at the prescribed offices for affixing adhesive stamps and impressing or perforating them are credited to this minor head. The stamp duty on documents voluntarily brought for adjudication (section 31) and duty on unstamped or insufficiently stamped documents levied by the Collectors and Courts under Chapter IV of the Indian Stamp Act are also credited to this minor head.

28. *Fines and penalties.*—When instances of insufficiently stamped or unstamped instruments come to the notice of Civil Courts or Collectors, the proper amount of duty together with a penalty is levied. The amount representing duty is credited to the appropriate minor head, while the penalty is credited to this minor head.

29. *Miscellaneous.*—This includes adjudication fees, recoveries of value of stamps lost, compounding fees collected under section 70 (3) of the Indian Stamp Act and other receipts, such as sale-proceeds of packing boxes, etc.

30. *Refunds.*—Under this head are booked refunds made under the Indian Stamp Act and the rules thereunder, of the value of stamps spoiled, rendered useless, misused, or not required for use or returned into store on surrender of the vendor's licence, or on his death or on permission being given to him to return any stamps, and also adjustments on account of refunds of fees realized under the Indian Petroleum and Explosives Acts and the rules thereunder. The adjustments of the surcharge on stamp duty for the benefit of local bodies in respect of transactions relating to immovable properties for the last quarter of a year and any amount remaining unadjusted in respect of previous quarters are also made by debit to this head—See paragraph 26 above.

JUDICIAL.

The following are the particulars of the various minor heads—

31. *Court-fees realized in stamps.*—Court-fees including process-fees and fees for attestation of power-of-attorney by magistrates and record room receipts realized in stamps impressed with the amount are credited to this minor head.

32. *Sale of stamped copy papers.*—Stamped copy papers are neither non-judicial nor judicial stamps, but are classed as “judicial” as they are used for transcribing copies of documents for parties in judicial and revenue courts and in public offices. The value impressed on the paper (5 annas) represents the cost of paper and of labour for copying 175 words. The copying fee to be charged when the reverse side of a copy stamp paper is written on, is 5 annas when the number of words does not exceed 175 and 7 annas when it exceeds 175. A maximum of 240 words is allowed to be written on the reverse side of a copy stamp paper. The sale-proceeds of stamped copy papers are credited to this minor head. Adjustments on account of receipts under the Indian Petroleum and Explosives Acts are also included under this head—See paragraph 26 above.

33. *Fines and penalties.*—Fines and penalties levied under the Indian Court Fees Act are credited to this head.

34. *Miscellaneous.*—This includes adjudication fees and other miscellaneous items, such as the sale-proceeds of packing boxes, etc.

35. *Refunds.*—Under this head are booked refunds of excess fees collected and of the value of spoiled stamps and rebates and reliefs permitted by the Indian Court Fees Act. Adjustments on account of refunds under the Indian Petroleum and Explosives Acts are also shown under this head.

EXPLANATION OF VARIATIONS.

36. The decrease in the Revised Estimate, 1954-55 and Budget Estimate, 1955-56 as compared with the Budget Estimate, 1954-55 under “Non-judicial” is due to general slump in prices and recession in business transactions. There is a small increase in Budget Estimate, 1955-56 as compared with Revised Estimate, 1954-55 under “Judicial” on account of the establishment of a separate High Court in Andhra State in July 1954.

X. Forest.

	Accounts, 1953-54. 2nd six months.	Budget Estimate 1954-55	Revised Estimate 1954-55	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Timber and other produce removed from the forests by Government agency	0.79	1.02	1.11	1.30
Timber and other produce removed from the forests by consumers or purchasers	15.25	32.00	33.00	32.65
Drift and waifwood and confiscated forest produce	.15	.28	.26	.26
Miscellaneous	3.31	6.65	5.85	5.85
Total ...	19.50	39.95	40.22	40.06
Deduct—Refunds	(—) .02	(—) .04	(—) .12	(—) .04
Grand Total ...	19.48	39.91	40.10	40.02

Revenue.

37. Forests are classified as below:—

Reserved forests and private forests taken on lease under the control of the Forest Department;

Reserved forests managed by specially constituted forest panchayats and commonly known as ryots’ forests and reserved lands under the control of the Revenue Department.

Revenue credited to the several minor heads under the head “X. Forest” is as follows:—

38. *Timber and other produce removed from the forests by Government agency.*—Under this minor head is credited the revenue derived by extraction direct by the Forest department of the produce of reserved forests when such departmental extraction is found desirable on a consideration of the value or quantity of the produce and other relevant factors or when there are no contractors and others offering to do the extraction. The main sources are sandalwood, teak and other valuable timber, firewood and charcoal, bamboos, and minor produce such as fodder, tamarind, soapnuts, tanning materials, lac, nux-vomica, spices, honey, bones, horn, etc.

39. *Timber and other produce removed from the forests by consumers or purchasers.*—The right to extract produce from forests is sold to contractors or consumers when the Forest department does not consider the produce to be of sufficient importance to require departmental extraction or when non-departmental extraction is considered to be more convenient both to the department and to the consumers, e.g., extraction of timber in limited quantities or areas, firewood and charcoal, bamboos and fodder, auction of grazing rights, quarrying and collection of tanning materials, manure leaves, etc. Payments by contractors and consumers on this account are credited to this minor head. The revenue from trees and other minor forest produce on unreserved lands is credited to "VII. Land Revenue".

40. *Drift and waifwood and confiscated forest produce.*—Sale-proceeds of drift and wait timber and of confiscated timber and produce of all kinds are credited to this head.

41. *Miscellaneous.*—The entire revenue derived from panchayat forest taken over by the Forest department under their control and all miscellaneous revenue from other forests which does not fall under any other head are credited to this head. The chief sources of miscellaneous revenue are fees levied on time-expired permits, penalties for breaches of contract levied from contractors, rents of departmental buildings, forest rest-houses and land under temporary cultivation, fees on registration of property marks, sale-proceeds of surplus and unserviceable stores and animals, compounding fees in respect of forest offences, receipts on account of cattle straying in forest areas and consequently impounded, compensations for damage awarded by courts, fees for shooting licences, pilgrim fees collected in the Nallamalais, hire of the Forest department's boats and animals, sale-proceeds of forest lands and buildings and of confiscated implements and other articles which are not forest produce, contributions from local bodies or private individuals and owners of private forests for the construction or maintenance of forest roads, contributions towards the leave salary of forest officers on foreign service, recoveries of advance payments and fees for fishing licences.

42. *Refunds.*—Refunds of forest revenue collected either erroneously or in excess are shown under this head.

XI. Registration.

				Accounts 1953-54. 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate 1955-56.
				RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Fees for registering documents	...	...	...	10.48	24.29	26.00	26.11
Fees for copies of registered documents	...	...	...	.27	.48	.50	.50
Miscellaneous	...	...	...	2.53	5.81	6.53	6.53
Total	...	...	...	13.28	30.58	33.03	33.14
Deduct—Refunds	...	...	...	—01	—04	—02	—02
Grand Total	...	...	...	13.27	30.54	33.01	33.12

Revenue.

43. Under the Indian Registration Act, the registration of documents is compulsory or optional according to the nature of the documents. All documents affecting immovable property unless exempted, and authorities to adopt (not conferred by a will) require registration and all other documents may be registered at the option of the party concerned.

Fees and other receipts collected by the Registration department relate to (1) registration of documents; (2) making or granting copies of reasons, entries, or documents, including fees on applications for copies and for comparing and certifying copies printed at the expense of an applicant; (3) searching the registers; (4) authentication of powers-of-attorney; (5) issue of processes and commissions; (6) filing translations, applications and appeals; (7) attending at private residences; (8) safe custody and return of documents including postage charges for return; (9) deposit and withdrawal of sealed covers containing wills; and (10) recoveries of overpayments, if any, in previous years, of cost of special staff employed at the request of parties, and of leave contributions of officers on foreign service, sale-proceeds of unserviceable stores and materials, collection charges in respect of the stamp duty levied on transfers of property, fees for transmission of notices presented with documents under the Madras Estates Land Act and other items.

Item (1) is credited to the minor head "Fees for registering documents" item (2) to the minor head "Fees for copies of registered documents", and all other items of the minor head "Miscellaneous".

A few classes of documents have been exempted from the payment of fees in whole or in part, e.g.:—

- (a) mortgage deeds executed by Government servants in respect of house-building and conveyance advances;
- (b) encumbrance certificates issued in connexion with loans under the Agriculturists' Loans Act; and
- (c) documents relating to co-operative societies and land mortgage banks.

The amount of fees foregone by the Registration department on account of the concessions granted to co-operative societies and their members in the matter of fees payable by them under the Law of Registration are, with effect from 1948-49, adjusted to the credit of the Registration department and debited to "42. Co-operation—C. Grant-in-aid—Grants to Co-operative Societies and Land Mortgage Banks for registration fees"

...

EXPLANATION OF VARIATIONS.

44. The Budget Estimate, 1955-56 includes receipts in respect of the new scheme, viz., the opening of a sub-registry office at Ganapavaram in the West Godavari district.

XII. Receipts under Motor Vehicles Acts.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Receipts under the Indian Motor Vehicles Act ...	12.01	7.17	23.50	23.50
Receipts under the Madras Motor Vehicles Taxation Acts ...	62.14	1,35.82	1,33.52	1,33.52
Other receipts ..	1.61	0.02	0.27	0.27
Total ...	75.76	1,43.01	1,57.29	1,57.29
Deduct—Refunds ..	— 0.49	— 0.67	— 0.90	— 0.90
Grand Total ...	75.27	1,42.34	1,56.39	1,56.39

Revenue.

45. Taxes and fees levied under the Madras Motor Vehicles Taxation Act, 1931 as amended by the Madras Traffic Control Act, 1938, the Motor Vehicles Act, 1939, and the rules issued thereunder are credited to this major head.

46. Receipts under the Indian Motor Vehicles Act.—Fees levied under the Motor Vehicles Act, 1939, and the rules issued under that Act are credited to this minor head. The main items are—

Fees for registration and for transfer of ownership or possession of motor vehicles, for trade certificates issued to manufacturers, dealers and repairers; for licences to undergo instruction in motor driving; for licences and badges to drivers; for permits for transport vehicles; for certificates and badges issued to conductors in buses; fees for certificates of fitness of transport vehicles; and fees levied from applicants for posts of Inspector of Motor Vehicles. Fees for furnishing extracts to trading firms from the register of motor vehicles are also credited to this head.

47. Receipts under the Madras Motor Vehicles Taxation Acts.—Taxes and fees levied under (i) Madras Motor Vehicles Taxation Act, 1931, and (ii) Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952, are credited to this minor head.

48. (i) The Madras Motor Vehicles Taxation Act, 1931.—The tax levied under this Act, replaced tolls levied by the Government and by local bodies and the tax on motor vehicles levied by local bodies before the commencement of the Act. The Act also provided for the distribution of the proceeds of the tax. By the enactment of the Madras Traffic Control Act, 1938, the fees levied in addition to the permit fee under the Indian Motor Vehicles Act, 1914, on motor vehicles plying on Government roads and the fees on licences granted to motor vehicles by local bodies under the Madras Local Boards Act, 1920, and the Madras District Municipalities Act, 1920, were abolished. To make good this loss in revenue, the State motor vehicle taxation was enhanced to the necessary extent. From the proceeds of the tax collected every year, the following payments are made (after allowing for refunds of tax):—

(1) To the Government are credited (a) the expenses of collecting the tax and of exercising their administrative functions in regard to the control of motor vehicles, and (b) a sum equivalent to the average annual income derived by them from fees levied under the Indian Motor Vehicles Act, 1914, on motor vehicles plying on Government roads during the three years ending the 31st March 1938 and from tolls levied by them during the three years ending the 31st March 1931; and

(2) to each district board and municipal council is credited a sum equivalent to its average annual income from fees on licences granted to motor vehicles during the three years ending the 31st March 1938 and from tolls and/or vehicles tax levied by it during the three years ending the 31st March 1931.

If, in any year, the proceeds of the tax, after deducting the amounts other than toll compensations referred to in items (1) and (2) above, fall short of the aggregate of the sums payable to local bodies and the Government on account of toll compensations, such proceeds are distributed proportionately to the amount determined as available by the Government.

The expenditure incurred in administering the Acts and on the collection of the tax and the payments on account of the share of local bodies are debited to the corresponding expenditure head "12. Charges on account of Motor Vehicles Acts."

(ii) *The Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952.*—The Act provides for the levy of a tax on passengers and goods carried in stage carriages and public carrier vehicles in the State at nine pies in the rupee on the fares and freights payable to the operators of stage carriages, and at six pies in the rupee on the freight payable to the operators of public carrier vehicles. Provision has also been made in the Act to permit the operator to compound the tax assessable on him under this Act by paying in lieu thereof a fee fixed in the Schedule to the Act.

49. *Other receipts.*—Fees for weighing private motor vehicles at the weighing machines installed by the Government and sundry receipts, e.g., recoveries of overpayments, etc., are credited to this minor head.

EXPLANATION OF VARIATIONS.

50. The increase in the Revised Estimate, 1954-55 and the Budget Estimate, 1955-56 as compared with the Budget Estimate, 1954-55 is due to increase in the number of motor vehicles.

XIII. Other Taxes and Duties

	Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling—				
Entertainments tax (less refunds)	18.02	32.00	37.94	37.78
Receipts from electricity duties—				
Fees under the Indian Electricity Rules, 1937 and fees for the electrical inspection of cinemas	1.24	0.36	0.38	0.38
Other receipts—				
Receipts from the Madras Electricity Duty Act, 1939	0.63	2.74	3.12	3.27
Penalty for excess consumption of electricity. ..	..	..	..	..
Audit fees ... ..	..	0.03	0.03	0.03
Deduct—Refunds ... ..	..	— 0.01	— 0.01	— 0.01
Total ...	1.87	3.12	3.52	3.67
Receipts from tobacco duties	1.93	18.00	7.54	7.55
Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939	24.37	55.00	51.00	51.00
Receipts under the Madras General Sales Tax ...	1,37.37	3,15.00	2,80.00	2,80.00
State's share of the Estate Duty on properties other than agricultural lands (as intimated by the Government of India) ... ..	..	..	5.49	14.27
Grand Total ...	1,83.56	4,23.12	3,85.49	3,94.27

Revenue.

51. *Entertainments tax.*—(i) The Madras Entertainments Tax Act, 1939, repealed the Local Authorities Entertainments Tax Act, 1926, and provided for the levy by the Madras Government of a tax on amusements and other entertainments, and for the payment by way of compensation to local authorities, which were in receipt of an income from the tax levied under the old Act during any part of the three years preceding the 1st April 1939, of a sum equivalent to the average net annual income. With effect from the 1st April 1945, the Government pay the entire proceeds of the tax, after deducting 10 per cent to the local bodies within whose respective jurisdictions they are collected. The net proceeds paid include the compensation payable under section 13 of the Act. The Act requires every proprietor of an entertainment to levy the tax at the prescribed rate on all payments for admission to any entertainment in respect of which the tax is payable and to pay the amount to the Government. The payment may be made either by means of—

- (1) entertainment tax stamps to be affixed to all tickets, or
- (2) when so permitted, by payment according to returns to be furnished of the number of tickets issued or of the admissions effected by turnstiles.

The tax payable can be compounded for a fixed sum. The fines, penalties and compounding fees for offences levied under the Act are also credited to this head.

The cost of manufacture of entertainment tax stamps and freight and the payments made to local authorities are debited to the head "13. Other Taxes and Duties".

(ii) The Madras Entertainments Tax (Amendment) Act, 1949, came into force from the 1st August 1949. Under this Act, a tax calculated at certain specific rates shall be levied for each cinematograph show exhibited in municipalities and other places in the State. The receipts under this Act are not to be apportioned to the local bodies as in the case of the receipts under the Madras Entertainments Tax Act, 1939.

(iii) The Government have exempted for a period of two years dramatic performances and music and dance performances and variety entertainments conducted by registered sabhas from liability to entertainments tax. The exemption dates from 1st April 1951 for dramatic performances and from 1st November 1951 for others. The period of exemption has since been extended by the Andhra Government up to the 31st March 1956 in respect of music and dance performances as well as dramatic performances.

52. *Receipts from electricity duties—Fees under the Indian Electricity Rules and fees for the electrical inspection of cinemas.*—Fees for meter tests and arbitration and for technical advice to local bodies, licence and inspection fees leviable under the Indian Electricity Act and Rules, and fees under the Cinematograph Rules for electrical inspection of cinemas are credited under this head.

53. *Receipts from electricity duties—Other receipts.*—Under the Madras Electricity Duty Act, 1939, every electric supply licensee in this State is required to pay every month a duty calculated at the rate of six pies per unit in respect of all sales of energy effected during the previous month at a price of more than two annas a unit. Sales of electricity to the Government of India and sales by licensees whose total sales do not exceed 16,666 units per month or 200,000 units per annum are exempted from payment of the duty. The fees for auditing the accounts of company licensees are also credited to this head.

54. *Receipts from tobacco duties.*—At the instance of the Government of India, the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939, which provided for the levy of a tax on the sale of tobacco and the licensing of trade therein was repealed with effect from the 1st April 1944. As compensation for the consequent loss of revenue, the Government of India have been paying to the Madras Government Rs. 22 lakhs per annum till 1948-49 and Rs. 56 lakhs per annum from 1949-50. On the recommendation of the Finance Commission, the Government of India have now decided to discontinue the payment of this compensation with effect from the 1st April 1953, leaving the State Government to revive its own taxation on tobacco sales. The Madras Tobacco (Taxation of Sales and Registration) Act, 1953, was accordingly enacted which provides for the levy of a tax on the sale of tobacco and the registration of persons doing business in tobacco in the State. This Act came into force with effect from the 20th April 1953.

55. *Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939.*—The Act provides for the levy of a tax on retail sales of motor spirit. Every registered retail dealer is now required to pay on all retail sales of motor spirit a tax, in the case of petrol at the rate of six annas per gallon and in the case of any motor spirit other than petrol at the rate of an anna and a half per gallon. The Government may fix from time to time by notification published with the previous approval of the Legislative Assembly any other rate at which the tax shall be payable. The tax levied under the Act, including fines, penalties and compounding fees is credited to this head. With effect from 1st April 1950, full rebate of the tax is given in respect of aviation spirit required for civil aviation.

56. *Receipts under the Madras General Sales Tax.*—The Madras General Sales Tax Act, 1939, as subsequently amended, authorizes the levy of a general tax on the sale of goods other than electrical energy, motor spirit, tobacco in any form whether manufactured or not, and any goods on which duty is or may be levied under the Madras Abkari Act, 1886, or the Opium Act, 1878. The tax is calculated on the turnover of dealers. According to the Act as amended from the 1st January 1948, those whose turnover in any year is less than Rs. 10,000 are not liable to pay the tax for that year. Others have to pay the tax at the rate of 3 pies per rupee. In respect of certain articles such as motor vehicles and spare parts, radio sets, electrical goods and photographic cameras, in addition to the general sales tax at 3 pies per rupee, a special tax at the rate of 6 pies per rupee in some cases and at 3 pies per rupee in other cases is also payable at such single point in the series of sales by successive dealers as may be prescribed. In the case of hides and skins the tax is leviable at the rate of 3 pies per rupee on the turnover only at such single point in the series of sales by successive dealers as may be prescribed and subject to restrictions and conditions as to licences and licence fees. In the case of bullion and specie, the tax is leviable only at the rate of one-fourth of one per cent of the turnover and only at such single point in the series of sales by successive dealers as may be prescribed.

The collection of tax on the sales of newspapers, periodicals, etc., levied at a single point has been discontinued with effect from 1st January 1951, with reference to the Government of India's legislation in the matter. The tax on the sale of handloom cloth has also been reduced from 3 pies to 1½ pies in the rupee from the 15th February 1951.

By a notification issued under section 6 (1) of the Madras General Sales Tax Act, 1939, as subsequently amended, the sales of any cloth woven on handlooms by persons who deal exclusively in such cloth and the sales of flowers, eggs, fruits, vegetables, meat and fish (other than potatoes, onions, coconuts and canned, preserved, dried or dehydrated fruits, vegetables, meat and fish) have been exempted from the tax payable under the Act.

Under the Madras General Sales Tax (Amendment) Act, 1949, which came into force from 1st August 1949, an increased rate of tax, viz., 4½ pies per rupee is leviable on articles of food and drink sold in hotels, etc., with turnover exceeding Rs. 25,000. Also sales by dealers in cotton which were previously exempted from tax are taxed at one-half of one per cent of the turnover at a single specified point in the series of sales by dealers.

Sales by licensed dealers of hand-spun yarn and any cloth woven on handlooms wholly with hand-spun yarn and sold by persons dealing exclusively in such cloth are exempted from the payment of the tax. Licences for this purpose are granted on payment of an annual fee.

The Act also provides for the grant of licences, on payment of licence fees, to persons who buy or sell on behalf of known principals and for the exemption from the payment of tax of such of their transactions as are carried out in accordance with the terms and conditions of the licence. It also provides for the registration of all dealers whose turnover in any year is not less than Rs. 7,500. The registration fee is Rs. 6 per annum. The tax, licence fees and registration fees levied under the Act, including fines, penalties and compounding fees, are credited to this minor head.

Under Article 286 of the Constitution of India, no tax is leviable on the sale or purchase of goods taking place outside the State or in the course of inter-State trade or commerce. However, according to the interpretation given to the Explanation under Article 286 (1) by the Supreme Court of India in "the State of Bombay vs. The United Motors (India), Ltd.", "a State can levy tax on an inter-State transaction if the goods involved in the transaction are delivered in the State for consumption in the State." On the basis of the interpretation given by the Supreme Court of India, the Government of India evolved a tentative scheme for the collection of sales tax on inter-State transactions by the various states with effect from the 1st January 1954. This Government have accordingly been collecting sales tax on inter-State transactions of the kind mentioned.

57. *State's share of Estate Duty on properties other than agricultural lands.*—Under Article 269 (2) of the Constitution, the net proceeds of Estate Duty in respect of property other than agricultural land, except those attributable to Part C States, are to be distributed among Parts A and B States in accordance with such principles of distribution as may be formulated by Parliament by law. As no scheme of distribution has yet been formulated, the Government of India have proposed to make each year a provisional distribution on the same basis as the divisible income-tax is being distributed without prejudice to the decisions which may be taken on the recommendations of the next Finance Commission. The Government of India have intimated the States' share of Estate Duty on properties other than agricultural land as Rs. 100 lakhs

for the current year and Rs. 260 lakhs for next year. The share of the Composite Madras State in this divisible pool is 15¼ per cent as in the case of income-tax. Under the provisions of paragraph 7 of the Seventh Schedule to the Andhra State Act, until other provision is made by law, 36 per cent of the share of the Composite State is allocable to the Andhra State.

EXPLANATION OF VARIATIONS.

58. *Entertainment tax*.—The increase in the Revised Estimate, 1954-55 and Budget Estimate, 1955-56 as compared with the Budget Estimate, 1954-55 is due to the opening of new theatres in some important places and also screening of popular pictures.

59. *Receipts from tobacco duties*.—The decrease in the receipts under this head is due mainly to smuggling of manufactured tobacco from neighbouring States.

60. *Receipts under the Madras General Sales Tax*.—There is a fall in revenue due to general slump in trade and exemption of sales of handloom cloth, fish, mutton, vegetables, etc., from tax.

61. *State's share of Estate Duty*.—Credit has been taken for a sum of Rs. 5.49 lakhs in Revised Estimate, 1954-55 and Rs. 14.27 lakhs in the Budget Estimate, 1955-56 towards State Government's share of Estate Duty on properties other than agricultural land as intimated by the Government of India.

Irrigation, Navigation, Embankment and Drainage Works—Gross Receipts.

62. Irrigation, navigation, embankment and drainage works are classified in the accounts either as works for which capital accounts are kept or as works for which no capital accounts are kept—see paragraphs 224 and 225.

Revenue accruing on account of these works is classified as follows:—

(1) Indirect receipts representing the portion of land revenue due to irrigation works, which is collected by the Revenue Department, initially credited to VII. Land Revenue and subsequently transferred to the Irrigation Revenue heads—see paragraph 21.

(2) Direct receipts collected by the Irrigation department.

These direct receipts represent sale-proceeds of water sold for irrigation purposes and collected otherwise than as part of the land revenue demand and of water sold for domestic consumption in towns and to railways, factories, mills, etc.; receipts by the sale of the produce of regular plantations on canal banks and of wood, grass, etc., from other than regular plantations; navigation receipts, such as from transit dues, transport profits and tolls and hire of ferry boats; rents realized from canal berms and from buildings, furniture and other special amenities; recoveries of expenditure from cultivators and others, e.g., for kudimaramat works executed by the Irrigation or Revenue department; and miscellaneous receipts, e.g., from sale of drift wood and of unserviceable or surplus stores and materials, confiscated deposits, etc.

XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Gross Receipts.

						Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Irrigation Works—									
Productive	...	...	...	...	...	3.22	7.70	7.82	7.92
Unproductive	...	...	...	...	...	0.17	.23	.20	.24
Navigation, Embankment and Drainage Works—									
Unproductive	...	...	...	...	...	.06	1.00	.36	.40
Portion of Land Revenue due to irrigation (Productive and Unproductive)	...	...	...	...	...	1,30.99	99.97	1,10.80	1,11.50
Total						1,34.44	1,08.90	1,10.18	1,20.06

Revenue.

63. *Irrigation Works—Productive*.—The major portion of the receipts accrues from the Godavari and Krishna Delta Systems.

64. *Unproductive*.—The receipts under this head relate, mainly to the Pennar Canal System and the Kumool-Cuddapah Canal.

65. *Navigation, Embankment and Drainage Works*.—The whole of the revenue accrues from the Buckingham Canal.

66. *Portion of land revenue due to irrigation*.—See paragraph 21.

XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

				Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
				RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Irrigation Works—							
Public Works Department	...	...	...	·05	·04	·09	·04
Minor Irrigation	...	...	...	·09	·31	·39	·29
Portion of Land Revenue due to irrigation	...	36·42		43·53	48·20	48·50	
Navigation, Embankment and Drainage Works	...	·11		·36	·34	·30	
Total	...	36·67		44·24	49·02	49·13	

Revenue.

67. *Irrigation Works—Public Works Department.*—The main items of receipts are payments for water taken by mills, railways, etc., and the sale-proceeds of plantation and canal produce.

68. *Minor irrigation.*—These works are under the control of the Revenue Department and the main items of receipts are recoveries on account of kudimaramat work and the sale-proceeds of water sold to railways, mills, etc.

69. *Navigation, Embankment and Drainage Works.*—The receipts accrue mainly from the River Conservancy Division.

70. *Portion of Land Revenue due to Irrigation.*—See paragraph 21.

XX. Interest.

				Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
				RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Interest on loans and advances by Government	...	7·97		9·26	24·18	25·11	
Interest on arrears of revenue	...	0·31		0·30	0·43	0·43	
Interest realized on Investments of cash balances.	..	..		..	3·35	..	
Miscellaneous	...	0·23		0·16	0·32	0·32	
Total	...	8·51		9·72	28·28	25·86	
Deduct—Refunds	...	— 0·01		— 0·11	— 0·14	— 0·14	
Grand Total	...	8·50		9·61	28·14	25·72	

Revenue.

71. *Interest on loans and advances by Government.*—Interest on the outstanding principal of loans advanced by the Government to local bodies, cultivators, co-operative societies and land mortgage banks and others for various purposes and to Government servants for the purchase of conveyances, typewriters and passages, is credited to this minor head. The mode of liquidation generally adopted in the case of loans other than those to Government servants is the equated payment system, according to which the number of years in which the loan should be repaid is first settled and the annual or half-yearly instalment towards the payment of interest and principal is then fixed. That portion of the periodic instalment which represents the interest on the outstanding principal at the time of each payment, is credited to this head and the balance is taken as a receipt under the Debt head “Loans and Advances by the Government”. Interest at penal rates is ordinarily levied on all overdue instalments.

Normally, the receipts under the head ‘Interest’ on account of these loans should decline in proportion to the amount of principal after each periodic instalment but this is usually more than made up by interest accruing from new loans advanced from year to year.

As regards advances to Government servants, the period of repayment of the principal is fixed as also the amount of the instalments. All repayments, until the amount advanced is liquidated, are credited in reduction of the principal, and interest, calculated at simple interest rates on the amount of principal outstanding after each instalment is collected, thereafter in one or more instalments.

72. *Interest on arrears of revenue.*—Interest levied on overdue payments of Government demands, such as Land Revenue, Excise, Forest and other heads, is credited to this minor head.

73. *Interest realized on Investments of Cash Balances*—Surplus cash balance with the Government is invested in securities of the Central Government or other State Governments. Interest derived from such investments of surplus balances, other than those relating to specially constituted funds, such as Famine Relief Fund, Sinking Fund for amortization of open market loans, electricity reserve funds, etc., in Government securities including profits from sale of securities, is credited to this head.

74. *Miscellaneous.*—Interest allowed by courts on amounts decreed in favour of the Government and interest levied on purchase money of waste lands collected in instalments and of jail and other manufactures not paid for within the time allowed and interest on other accounts are credited to this minor head.

EXPLANATION OF VARIATIONS.

75. *Interest on Loans and Advances by Government.*—The increase in estimates is due mainly to larger receipts by way of interest anticipated in respect of loans granted to agriculturists, municipalities, co-operative societies and land mortgage banks, etc.

76. *Interest realized on investments of Cash Balances.*—Owing to favourable ways and means position in the early part of the year, the surplus cash balance with the Government was invested in the Government of India Treasury Bills of three months currency. The interest realized from these investments is shown in the Revised Estimate, 1954-55.

XXI. Administration of Justice.

						Accounts, 1953-54. 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS.	RS.	RS.	RS.
						LAKHS.	LAKHS.	LAKHS.	LAKHS.
Sale-proceeds of unclaimed and escheated property	...	...	...	...	...	0.24	0.78	0.51	0.51
Court-fees realized in cash	...	...	...	...	...	1.14	1.55	2.00	2.00
General fees, fines and forfeitures	...	...	...	...	...	11.48	28.45	24.81	24.80
Receipts of the Official Assignee	...	...	...	...	...	..	..	..	..
Miscellaneous fees and fines	...	...	...	...	...	0.36	0.56	0.56	0.56
Recoveries of overpayments	...	...	...	...	...	..	0.10	0.04	0.04
Collection of payments for services rendered	...	...	...	...	...	0.04	0.03	0.04	0.04
Miscellaneous (including receipts in England)	...	...	...	...	...	0.47	0.79	0.59	0.59
Total	...	...	...	...	...	13.73	32.26	28.55	28.54
Deduct—Refunds	...	...	...	...	...	— 1.42	— 1.58	— 1.77	1.77
Grand Total	...	...	...	...	...	12.31	30.68	26.78	26.77

Revenue.

77. *Sale-proceeds of unclaimed and escheated property.*—The sale-proceeds of the unclaimed personal property of persons who die intestate and without heirs and of real property escheated to the Government under the Madras Endowments and Escheats Regulation, 1817, and Article 296 of the Constitution of India are credited to this head.

78. *Court-fees realized in cash.*—The receipts under this head are mainly process-servers' and amins' fees, court-fees realized by village courts, recoveries on account of pauper suits, and fees collected by civil officers for attesting powers-of-attorney.

79. *General fees, fines and forfeitures.*—Under this head are credited—

(a) fees collected for the translation and printing work connected with suits and cases in the High Court and Supreme Court appeals ;

(b) fines imposed and realized by magisterial and judicial officers, including those which under specific enactments or at the discretion of the Government are paid over to Local Bodies, branches of the Society for Prevention of Cruelty to Animals and others;

(c) forfeitures of bail bonds; and

(d) sale-proceeds of confiscated properties and other articles which remain unclaimed in courts.

80. The amounts due to local bodies in respect of fines are debited to "27. Administration of Justice—Criminal Courts", as and when they are paid over to them.

81. *Miscellaneous fees and fines.*—The Administrator-General and Official Trustee for the State of Madras has been appointed as the Administrator-General and Official Trustee for the State of Andhra also. The fees and commission of the Administrator-General and Official Trustee, deposits towards the travelling and other expenses of Government servants who are summoned to give evidence in their official capacity in cases to which the Government are a party, charges recovered from the Government of India in connexion with the administration of the Administrator-General and Official Trustees Acts, fees received by Government officers for performing duties as Notaries Public, petroleum and cinema licence fees, fees for enrolment as pleaders and advocates, and for applications for posts in the Judicial department, the recruitment for which has been excluded from the purview of the Public Service Commission and cash receipts of record-rooms in offices of which the cost is debited to the head "27. Administration of Justice" are credited to this minor head.

82. *Recoveries of overpayments.*—Recoveries of pay and allowances overpaid in previous years are credited to this minor head.

83. *Collection of payments for services rendered.*—The rent collected by the High Court for the use of fans, etc., in the chambers occupied by advocates and others in the High Court buildings and leave contributions in respect of officers of the Judicial department on foreign service are credited to this minor head.

84. *Miscellaneous.*—Sale-proceeds of old stores and materials, commission realized from estates administered by official receivers, lapsed deposits of official receivers and cash receipts under the Indian Arms Act, 1878, realized by District Magistrates are the chief items that are credited to this minor head.

85. *Refunds.*—Refunds of fines ordered on appeals or by other competent authorities and of translation and printing and other fees collected in excess are the chief items.

XXII. Jails and Convict Settlements.

							Accounts, 1953-54. 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
							RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Jails	...	...	...	...	...	...	0.04	0.03	0.04	0.04
Jail manufactures	...	...	...	...	...	...	0.52	1.66	1.38	1.38
Recoveries of overpayments	...	...	...	...	...	...	..	..	0.01	..
Collection of payments for services rendered	...	...	...	...	...	...	0.01	..	..	..
Total							0.57	1.69	1.43	1.42
Deduct—Refunds	...	...	...	...	...	...	..	..	..	..
Grand Total							0.57	1.69	1.43	1.42

Revenue.

86. *Jails.*—Under this minor head, are credited recoveries on account of convicts hired to Government departments and others; rents of buildings and miscellaneous receipts, such as the sale-proceeds of the surplus garden and dairy produce of jails and livestock and of old stores and materials.

87. *Jail manufactures.*—Sale-proceeds of articles produced in the manufacturing departments of jails and certified schools, which are purchased mostly by the Forest, Police, Stationery, Posts and Telegraphs and Defence Departments, are credited to this head. But the value of articles manufactured in one jail and supplied to another within the State is adjusted in reduction of the expenditure in the manufacturing jail.

The receipts from these manufactures are counterbalanced by expenditure involved in their production which is debited to the expenditure head "28. Jails and Convict Settlements—Jail manufactures," except to the extent representing the percentage charged as profits of the Jail department.

88. *Recoveries of overpayments.*—Recoveries of pay and allowances overpaid in previous years are credited to this minor head.

89. *Collection of payments for services rendered.*—Contributions towards the leave salary of officers deputed to other States and the Defence Department is credited to this minor head.

XXIII. Police.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Contribution for railway police	2.56	3.40	4.63	4.63
Receipts and recoveries on account of Presidency police ... ..	..	..	..	..
Fees, fines and forfeitures	0.03	0.12	0.31	0.31
Recoveries of overpayments	0.13	0.49	0.66	0.66
Collection of payments for services rendered ...	0.07	0.41	0.21	0.21
Police supplied to railways ... ..	..	..	..	..
Police supplied to public departments, private companies and persons	0.15	0.16	0.20	0.20
Cash receipts under the Arms Act ... ..	..	0.04	..	..
Miscellaneous	0.40	0.96	0.90	0.90
Total ...	3.34	5.58	6.91	6.91
Deduct—Refunds	0.01	..	0.01	0.01
Grand Total ...	3.33	5.58	6.90	6.90

Revenue.

90. *Contribution for Railway Police.*—The contribution from the Government of India in respect of Railway Police employed on the Eastern, Central and Southern Railways is credited to this head.

91. *Fees, fines and forfeitures.*—Receipts realized by the district police are credited to this minor head. The main items are hackney carriage fees and fees collected by the Finger Print Bureau.

92. *Recoveries of overpayments.*—Recoveries of overpayments of pay and allowances and refunds of the cost of ticket requisitions and passages drawn in excess in previous years are the main items credited to this minor head.

93. *Collection of payments for services rendered.*—Recoveries for leave, clothing and other charges for the police employed on Agency functions, contributions from other Governments, Administrations and private bodies in respect of finger-print work done, recoveries on account of leave and passage contributions of officers of the Police department on foreign service, and those on account of special and additional police under sections 13 to 15 of the Indian Police Act, 1861, are the main items credited to this minor head.

94. *Police supplied to railways.*—The recoveries on account of Police guards supplied to railways in the districts are credited to this minor head.

95. *Police supplied to public departments, private companies and persons.*—The recoveries relating to the cost of Police guards supplied to public departments, private companies and persons are credited to this minor head.

96. *Cash receipts under the Arms Act.*—As a result of the entrustment to the Andhra Government of the Agency functions under the Indian Arms Act and Rules, the fees realized under the above Act and Rules are credited to this Government under this head for the services rendered by them and their officers.

97. *Miscellaneous.*—Under this head are credited—

(a) rents realized from police officers for whom residential quarters have been rented by the department ;

(b) fees paid by applicants for selection as sergeants and sub-inspectors in the regular police.

(c) credit allowed by the Defence Department on account of unserviceable articles returned ; and

(d) sale-proceeds of old stores and materials.

XXVI. Education.

							Accounts, 1953-54. 2nd six months,	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
							RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
University	...	...	...	...	...	...	4.22	7.75	9.42	10.53
Secondary	...	...	...	...	...	...	.92	1.65	1.65	1.85
Special	...	...	...	...	...	...	.51	.87	1.00	1.04
General	...	...	...	...	...	...	1.35	3.02	3.82	3.57
Total							7.00	13.29	15.89	16.99
Deduct—Refunds	...	...	...	...	...	...	— .12	— .35	— .21	— .21
Grand Total							6.88	12.94	15.68	16.78

Revenue.

98. University.—Fees for tuition, registration and admission and fee fines in Government Arts and Training Colleges (including those which have secondary departments and model schools respectively attached to them) and in the Engineering colleges are credited to this section.

99. Secondary.—Fees for tuition and admission and fee fines in Government Secondary schools are credited to this section.

100. Special.—This section exhibits fees for tuition and admission and fee fines in model schools attached to Government Training Schools, and all items of receipts in Government Basic Schools.

101. General.—The receipts credited to this section are—

(1) contributions from private persons and associations towards the cost of opening new educational institutions;

(2) income from endowments attached to Government educational institutions towards their upkeep;

(3) registration fees paid by publishers of books and fees for scrutiny of books by the Text-Book Committee;

(4) recoveries of overpayments made in previous years, mainly in respect of grants to local bodies, and aided institutions, of pay and allowances of Government servants, scholarships overdrawn in previous years and stipends recovered from students for failure to fulfil the terms of their bonds;

(5) contribution levied on account of the leave salary of officers on foreign service when it is levied separately and is not combined with the pensionary contribution; and

(6) miscellaneous receipts, such as laboratory, reading room, examination and medical inspection fees, rents (except rents from buildings borne on the registers of the Public Works Department and maintained by that department) and other recoveries from residents of hostels attached to Government institutions, recoveries from local bodies of unspent balances of grants in connexion with the scheme for the introduction of compulsory primary education and sale-proceeds of manual training articles, garden products, unserviceable stores and materials, furniture and laboratory and other articles.

EXPLANATION OF VARIATIONS.

102. The increase is mainly due to the increase in the fee income from Government Arts Colleges.

XXVII. Medical.

				Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
				RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Medical college and school fees ...	...	...	...	0.49	1.30	1.56	1.61
Hospital receipts ...	...	...	...	0.81	1.76	1.82	1.95
Mental hospital receipts ...	...	...	...	0.01	0.03	0.02	0.03
Sale of medicines ...	...	...	...	0.02	0.02	0.02	0.02
Contributions ...	...	...	...	0.12	0.10	0.09	0.09
Income from endowments ...	...	...	...	..	0.11	0.11	0.11
Recoveries of overpayments ...	...	...	...	0.06	0.03	0.07	0.07
Collection of payments for services rendered ...	...	...	...	0.36	0.41	0.40	0.43
Miscellaneous (including receipts in England) ...	...	...	...	0.26	0.35	0.35	0.41
Total ...	...	...	...	2.13	4.11	4.47	4.72
Deduct—Refunds ...	...	...	...	— 0.09	— 0.12	— 0.12	— 0.12
Grand Total ...	...	...	...	2.04	3.99	4.35	4.60

Revenue.

103. *Medical College and school fees.*—Fees for registration, admission and tuition and fee fines in the Visakhapatnam and Guntur Medical Colleges, etc., are credited to this minor head.

104. *Hospital receipts.*—Under this minor head are credited fees levied for medical advice, X-ray examinations, nursing and dieting of paying patients treated in Government hospitals.

105. *Mental Hospital receipts.*—The receipts represent recoveries on account of paying patients in the Mental Hospital at Waltair.

106. *Sale of medicines.*—The receipts under this head represent fees charged for dispensing at Government hospitals prescriptions of private medical practitioners for their patients in places where there are no chemists' and druggists' shops.

107. *Contributions.*—Contributions received from local bodies, private benefactors and others for medical purposes are credited to this head.

108. *Income from endowments.*—The interest accruing from investments of hospital endowments made by private donors or by public subscription is credited to this head.

109. *Recoveries of overpayments.*—Overpayments of pay and allowances and of subsidies to local bodies for medical purposes recovered in a subsequent year are credited to this head.

110. *Collection of payments for services rendered.*—Under this head are credited recoveries from local bodies on account of Government Medical Officers lent to them.

111. *Miscellaneous.*—Fees for pathological and analytical examinations and for examinations by Medical Boards, fees for post-graduate courses conducted in hospitals, fees paid by candidates for services for which recruitment is made by the Director of Medical Services, recoveries of cost of anti-rabic vaccine (including cost of telegrams) used in the treatment of well-to-do patients, sale-proceeds of condemned stores, furniture and materials and garden and other produce, in hospitals, rents collected from students occupying hostel buildings not maintained by the Public Works Department, and security deposits forfeited by hospital contractors are the main items credited to this minor head.

112. *Refunds.*—These are hospital stoppages collected in advance and subsequently refunded on making up the final bill, and refunds of wrong credits of medical board examination fees, contributions paid in excess by local bodies, etc.

XXVIII. Public Health.

—					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Sale proceeds of sera and vaccines	...	...	..	..	..	..	0.03	0.03
Contributions	...	...	...	...	0.19	1.12	0.90	1.35
Recoveries of overpayments	...	...	...	...	0.03	0.06	0.07	0.07
Collection of payments for services rendered	...	...	...	...	0.18	0.68	0.44	0.35
Miscellaneous	...	...	...	...	0.31	0.07	0.25	0.26
Total	...	...	...	...	0.71	1.93	1.69	2.06
Deduct—Refunds	...	...	...	...	—	—0.01	—0.01	—0.01
Grand Total	...	...	...	...	0.71	1.92	1.68	2.05

Revenue.

113. *Sale proceeds of sera and vaccines.*—Sera and vaccines supplied by the King Institute to local fund and municipal hospitals, private bodies and others are charged for, except in the following cases where the supply is free of charges:—

(1) Sera and vaccines including vaccine lymph required by Government Medical Institutions;

(2) Cholera vaccine and vaccine lymph required by the Public Health Department and Local bodies; and

(3) Sera and bacterial vaccines required by the Victoria Hospital for Women and Children at Visakhapatnam.

114. *Contributions.*—The contributions from local bodies towards the cost of anti-malarial measures undertaken by the Government are credited to this minor head.

115. *Recoveries of overpayments.*—Recoveries of pay and allowances overdrawn in previous years, and of grants drawn by local bodies for water-supply and drainage schemes, originally debited to “39. Public Health—Grants for Public Health purposes” which are found to be in excess on completion of the works are the main items.

116. *Collection of payments for services rendered.*—The pay and leave salary of Municipal Health Officers and Assistant District Health Officers are met from Government funds in the first instance and debited to “39. Public Health—Public Health Establishments,” and 25 per cent of the pay and leave salary in the case of Municipal Health Officers and 50 per cent in the case of Assistant District Health Officers are subsequently recovered from the local bodies concerned. The Public Health Department also levies fees for the grant of sanitary certificates to schools under private management. Fees levied on local bodies for the inspection of their water-works and drainage pumping stations, contributions on account of the staff employed for investigation and preparation of detailed plans and estimates for water-supply and drainage schemes of local authorities and for the scrutiny and sanction of other works by the Sanitary Engineering Department and centages for the department’s tools and plant used for investigation of works undertaken by local authorities are also credited to this head.

117. *Miscellaneous.*—The receipts include hire charges and sale-proceeds of health propaganda apparatus and materials, receipt from the disposal of old stores and materials in the Public Health Department and cost of copies of plans relating to water-supply and drainage schemes supplied by the Sanitary Engineering Department to local bodies for the use of tenderers

XXIX. Agriculture.

						Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Agricultural receipts—									
Direct receipts	...	...	...	...	...	15.37	37.65	40.13	40.18
Transfers from deposit accounts	...	...	...	...	...	..	2.08	9.09	9.60
Fisheries—									
Direct receipts	...	...	...	...	...	1.36	2.73	1.81	2.81
Recoveries of overpayments	...	...	...	...	...	0.14	0.12	0.06	0.05
Collection of payments for services rendered	...	...	...	...	...	0.01	.	0.01	0.01
Total						16.88	42.58	51.10	52.65
Deduct—Refunds	..	...	..	...	...	— .53	— .01	— .01	— .01
Grand Total						17.35	42.57	51.09	52.64

Revenue.

118. Receipts pertaining to the operations of the Departments of Agriculture and Fisheries are credited to this major head.

119. Agricultural receipts.—These fall into two main categories, namely:—

- (1) Receipts directly accruing from the operations of the department;
- (2) amounts transferred to this head from the deposit accounts.

Direct receipts consist of the sale-proceeds of dairy and farm produce at district stations, cotton, green manure and other seeds produced or stocked by the department, agricultural implements and manures, receipts from sale and hire of oil engines, pump-sets, pipes, tractors, etc., and from botanical and other public gardens fees and other receipts from Agricultural Colleges, and rents from buildings under the control of the department, and recovery from the ryots of the cost of contour-bunding in the Ceded districts.

The amounts transferred from the deposit accounts represent that part of the expenditure booked under the expenditure head "40. Agriculture" which is financed from grants made by the Government of India, the Indian Council of Agricultural Research and the Indian Central Cotton, Sugarcane, Tobacco, Oil Seeds, Coconut, etc., Committees.

120. Fisheries.—The receipts realized by the Fisheries department from its operations and the rentals of inland fisheries in public waters taken over for stocking with fish by the department are credited to this head. The greater part of the receipts accrues from the fish-curing yards, the inland fisheries (a very large part of the receipts from which is paid over to local bodies as compensation) and deep-sea fishing operations in fishing centres. The sale-proceeds of yarn and other essential materials supplied to fishermen at subsidized rates are also credited to this head.

121. Collection of payments for services rendered.—The receipts under this head represent contributions for leave salary on account of officers in foreign service and those employed by the Government on behalf of others under Fundamental Rule 127

EXPLANATION OF VARIATIONS.

122. The increase in Revised Estimate, 1954-55 and Budget Estimate, 1955-56 is mainly due to the transfer of a large sum of Rs. 4 lakhs from the Sugarcane Cess Fund.

123. The Budget Estimate, 1955-56 includes provision for receipts from the Indian Central Sugarcane Committee, Indian Council of Agricultural Research and receipts by way of sale of boats and contribution from the Government of India in respect of certain new schemes, viz., schemes for the control of sugarcane insects and pests, schemes for the study of nitrogen fixing power of important leguminous crops and purchase of marine diesel engines for craft and tackle and mechanized fishing

XXX. Veterinary.

—						Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS.	RS.	RS.	RS.
						LAKHS.	LAKHS.	LAKHS.	LAKHS.
Other receipts—									
Direct receipts	...	...	...	...	...	1.38	2.01	2.29	2.36
Transfer from deposit accounts of grants made									
by other Governments	...	...	...	...	...	..	..	0.26	0.23
Collection of payments for services rendered	...	...	...	...	...	0.03	0.01	0.04	0.04
Total						1.41	2.02	2.59	2.63
Deduct—Refunds	...	...	...	...	...	..	..	0.01	..
Grand Total						1.41	2.02	2.58	2.63

Revenue.

124. *Other receipts.*—These receipts include fees for treatment of animals in and contributions from Local Bodies and others for the maintenance of veterinary hospitals and dispensaries; rents realized from Veterinary Assistant Surgeons occupying quarters rented for them by the department; fees levied for inspection by Veterinary Assistant Surgeons of animals and materials intended for export; sale-proceeds of old stores and materials; livestock section receipts; contribution from the Breeders' Association for "Ongoles" towards the cost of the breeding schemes; and recoveries of over payments made in previous years.

125. *Transfer from the deposit account of grants made by other Governments, etc.*—Receipts by way of grants from other Governments, local bodies, etc., e.g. grants from the Indian Council of Agricultural Research, the Central Council of Gosamvardhana, are credited to this head.

126. *Collection of payments for services rendered.*—The main item of receipt under this head is the contribution levied towards the leave-salary of officers on foreign service.

XXXI. Co-operation.

—						Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS.	RS.	RS.	RS.
						LAKHS.	LAKHS.	LAKHS.	LAKHS.
Audit fees	...	...	...	...	...	0.79	1.88	1.93	1.75
Miscellaneous receipts	...	...	...	...	...	1.89	4.03	3.92	3.41
Transfer from the Deposit Accounts	...	...	...	...	...	0.53	26.54	28.88	24.70
Total						3.21	32.45	34.73	29.86
Deduct—Refunds	...	...	...	...	...	0.01	0.02	0.02	0.01
Grand Total						3.20	32.43	34.71	29.85

Revenue.

127. *Audit fees.*—Fees for the audit by the staff of the Co-operative department of the accounts of co-operative banks and societies other than societies for the audit of which special staff is employed are credited to this minor head.

The rates of fees are—

		Fee per diem.		
		RS.	A.	P.
Central banks	...	7	0	0
Urban banks with a working capital of Rs. 1 lakh and over	...	7	0	0
Co-operative societies (other than Central and Urban banks) whose working capital or the value of whose purchases, sales or goods produced, as the case may be, is Rs. 1 lakh or over	...	7	0	0
Urban banks with working capital of less than Rs. 1 lakh and other types of societies liable to pay fees under the rules	...	5	4	0

128. *Miscellaneous receipts.*—The items of revenue credited to this minor head are execution fees from liquidated and other societies, liquidation fees other than execution fees from liquidated societies, arbitration fees, recoveries of overpayments and other miscellaneous receipts.

129. The revenue shown under the head "Transfer from the Deposit Accounts" represents the grant expected from the Government of India for the development of handloom industry in this State.

XXXII. Industries and Supplies.

—					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.	
					RS.	RS.	RS.	RS.	
					LAKHS.	LAKHS.	LAKHS.	LAKHS.	
Industries—									
Direct receipts	...	...	...	...	4.60	38.69	37.54	44.62
Cottage Industries	...	...	...	...	06	12	10	80
Recoveries of overpayments		...	...	...	..	..	..	..
Collection of payments for services rendered				...	..	..	..	..
Total					...	4.66	38.81	37.64	45.42
Deduct—Refunds	...	...	...	...	— 0.88	— 0.08	— 0.37	— 0.32
Grand Total					...	3.78	38.73	37.27	45.10

Revenue.

130. *Industries—Direct receipts.*—This head includes receipts from the sale of the products of the Andhra Paper Mills, Rajahmundry, and the Ceramic Factory, Gundur, the fees levied and the sale of articles made in the various technical and industrial schools run by the Industries department, the fees and other receipts connected with the department's pumping and boring activities, recoveries on account of work executed in the Industries department, receipts connected with the Intensive and Extensive Khadi schemes and receipts from the sale of the products of the silk farms at Palanur and Thadaguni and of unserviceable and surplus stores. The licence fees levied under the Madras Cloth Dealers' Control Order are also credited to this head.

131. *Cottage Industries.*—This head records the receipts relating to "Cottage Industries".

132. *Recoveries of over payments.*—Over payments recovered after the year of payment are credited to this minor head.

133. *Refunds.*—The refunds in the Industries Department are mainly of excess amounts collected in advance in connexion with work-orders and pumping and boring operations, and of amounts representing the advances and the daily hire charges for power drills and hand-boring sets paid by private parties for whom unsuccessful borings have been put down by the department.

XXXVI. Miscellaneous Departments.

					Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS.	RS.	RS.	RS.
					LAKHS.	LAKHS.	LAKHS.	LAKHS.
Examination fees	...	...	...	...	8.46	10.39	10.70	10.46
Fees for the inspection of steam boilers	...	...	...	...	0.28	0.67	0.70	0.70
Fees for the registration of Trade Unions	...	...	...	...	..	..	..	..
Administration of Indian Partnership Act, 1932	...	...	...	...	0.02	0.03	0.04	0.04
Fire Services	...	...	...	...	0.21	0.47	0.31	0.31
Miscellaneous	...	...	...	...	3.30	6.01	4.85	4.80
				Total	12.27	17.57	16.60	16.31
Deduct—Refunds	...	...	...	...	0.02	0.06	0.25	0.24
				Grand Total	12.25	17.51	16.35	16.07

Revenue.

134. This major head of revenue is intended to record the receipts in departments for which there is no specific corresponding head on the receipts side and in departments the cost of which is debited to the major head "47. Miscellaneous Departments".

135. *Examination fees.*—These are fees and other receipts realized from examinations conducted by—

(1) the Commissioner for Government Examinations (Secondary School-Leaving Certificate, Training-School Leaving Certificate and Physical Training and Technical Teacher's Certificate, Basic Training, Public Examination at the end of VIII Standard, Technical Examinations, Parts I and II, such as Typewriting, Shorthand, Engine Drivers' and Waterworks Fitters' Examinations);

(2) the Andhra Public Service Commission (clerkship and other examinations for entry into Government service, selections without examination, examinations in departmental and special tests and language and other examinations for Government servants), and

(3) the Board of Revenue (Village Officers' Special Tests).

136. *Fees for the inspection of steam boilers.*—Fees levied for registration and renewal of certificates of boilers under the Indian Boilers Act, 1923, and the regulations and rules made thereunder are the main items credited to this minor head.

137. *Fees for the registration of trade unions.*—Fees realized for registration of trade unions under the Indian Trade Unions Act, 1926, are credited to this minor head.

138. *Administration of the Indian Partnership Act.*—Fees levied under the Indian Partnership Act, 1932, and the Madras Partnership (Registration of Firms) Rules issued thereunder for registration of firms, recording alterations in their names and principal places of business, inspection of registers and filed documents and grant of certified copies of any entry in the register of firms are credited to this minor head.

139. *Fire Services.*—Receipts on account of Fire Service pumps lent to local bodies, etc., are credited to this minor head.

140. *Miscellaneous.*—The chief items of receipts credited to this minor head are—(1) receipts of the Harijan Welfare Department mainly comprising boarding charges collected from paying boarders of Government Hostels, sale-proceeds of old and condemned articles of Harijan Welfare schools, scholarships and boarding grants, etc., refunded by persons who had overdrawn them in the previous years and rents, collections, etc., (2) receipts of the Police Department from the sale of produce and the manufactures of Settlements, (3) licence fees levied from factories under rule 11 of the Madras Factories Rules, 1950, (4) fees collected by the Registrars of Births and Deaths and by the Registrar-General of Births, Deaths and Marriages for searches in and copies of records relating to births, deaths, marriages, baptisms and burials, and fees for the registration of companies under the Indian Companies Act, 1913, and of societies under the Societies Registration Act, 1860, (5) receipts relating to the Department of Women's Welfare, (6) miscellaneous receipts on account of temples and other charitable institutions in the merged areas and (7) receipts of the Madras Hindu Religious and Charitable Endowments (Administration) Department comprising contribution, law charges and miscellaneous charges to be recovered from religious institutions.

XXXIX. Civil Works.

						Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Rents	...	...	...	...	...	1.19	0.75	1.20	1.54
Receipts from workshops	...	...	...	...	...	0.33	1.37	1.57	1.62
Recoveries of expenditure	...	...	...	...	...	11.59	16.85	22.17	19.10
Transfer from Central Road Fund	...	...	...	...	...	10.28	14.96	13.81	16.91
Miscellaneous	...	...	...	...	...	3.39	2.35	3.11	3.01
Ferry receipts	...	...	...	...	...	0.99	1.85	1.66	1.78
Total	...	...	...	...	...	27.77	38.13	43.52	43.96
Deduct—Refunds	...	...	...	...	...	— 0.49	— 0.07	— 0.16	— 0.09
Grand Total	...	...	...	...	...	27.28	38.06	43.36	43.87

Revenue.

141. *Rents.*—Rents for residential and non-residential buildings and hostels in charge of the Public Works and Highways departments, including rents for furniture and other special amenities (recovered from the occupying Government servants and students, from commercial departments, such as the Irrigation and Electricity departments and from departments of the Government of India, local bodies and others are credited to this head.

142. Receipts from workshops.—A portion of the indirect charges recovered in the workshops at Vijayavada and Dowlaiswaram is credited to this minor head. This portion is made up of (1) interest on capital and depreciation of buildings in the case of all the workshops and (2) recovery of tools and plant charges in the case of the workshops at Vijayavada and Dowlaiswaram.

143. Recoveries of expenditure.—Recoveries on account of (a) damage caused by occupants to buildings, furniture, etc., (b) overpayments made in previous years, (c) contribution for leave salary of officers on foreign service, (d) tools and plant charges from contractors, (e) refunds of unspent balances of grants originally debited to "50. Civil Works—Grants-in-aid" in respect of water-supply and drainage schemes of local bodies executed by the Public Works Department and recoveries on account of arrears, if any, of centage charges in respect of such works, (f) contribution from local bodies and others in respect of Government works, and (g) sale proceeds of old tools and plant, materials, unserviceable articles and the like (except when they have to be adjusted in reduction of expenditure, as in the case of works in progress and those debited to a capital head) are credited to this head.

144. Transfer from Central Road Fund.—Allocations from the Central Road Fund (to which receipts from the special additional duty on motor spirit levied for road development are transferred) made by the Government of India to the Andhra Government are credited on receipt to the deposit head "Subventions from Central Road Fund". Such allocations will be made only after the balances in the deposit account at the beginning of the year has been exhausted. The actual expenditure incurred by the Andhra Government from time to time on specific road works or objects approved by the Government of India is charged in the accounts to the head "50. Civil Works" under the minor heads "Communications" and "Grants-in-aid" or other appropriate heads of account. An equivalent amount is transferred month by month from the deposit head "Subventions from Central Road Fund" to the revenue head "XXXIX. Civil Works", or other corresponding head, inclusive of the portion payable from the Government of India's unallotted reserve in their Road Fund in respect of works partly financed from the Government of India's reserve and partly from the Andhra Government's share.

145. Miscellaneous.—The receipts credited to this minor head are rents from land as distinguished from rents for buildings; sale-proceeds of produce such as wood, grass, fruits, vegetables, etc., from the compounds of Government buildings and those taken on lease, when such produce is Government property and not grown by the occupants; sale-proceeds of Public Works Departments buildings transferred to departments under the Government of India; supervision charges on sales of stock; value of stores found surplus; profits on stocks due to revaluation; lapsed tender and other deposits; fines; deposits of contractors confiscated for reasons other than damage to works; income from avenue trees on the margin of roads and all extraordinary items of receipts which cannot be booked under other minor heads.

146. Ferry receipts.—The net income from the ferries on the roads taken over from local bodies on and after the 1st April 1946 is credited to this head.

EXPLANATION OF VARIATIONS.

147. Recoveries of expenditure.—The increase in the Revised Estimate, 1954-55 and Budget Estimate, 1955-56 as compared to the Budget Estimate, 1954-55 is due mainly to increased receipts expected from hire of tools and plant for district boards and other works.

XLI. Receipts from Electricity Schemes—Gross Receipts

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
I. A. Machkund Hydro Thermal Area ...	34.00	70.86	82.22	1,01.35
B. Tungabhadra Hydro Thermal Area ...	9.20	17.32	23.13	27.38
C. Chittoor Hydro Thermal Area ...	2.43	4.51	5.51	7.07
II. Nellore Thermal Scheme ...	4.75	11.10	9.94	12.00
Total ...	50.38	1,03.79	1,20.80	1,47.80
Deduct—Refunds ...	...	...	...	...
Grand Total ...	50.38	1,03.79	1,20.80	1,47.80

Revenue.

148. This major head records the gross revenue from electricity schemes, after they have begun operation and regular revenue accounts have been opened for them. Any revenue which accrues before these accounts are opened is taken in reduction of the Capital Outlay under Recoveries on Capital Account.

Working expenses, which include contributions to the depreciation and special reserve funds, when these have been created, are adjusted in the accounts in reduction of gross receipts.

Separate accounts of gross receipts and working expenses are maintained for each main system.

149. Gross receipts.—The receipts are accounted for under the following minor heads:—

Sale of power.

Miscellaneous revenue.

Deduct—Refunds.

150. The energy generated at the power-houses of each system is sold either in bulk to local bodies and other licensees, who distribute it to individual consumers or directly to consumers such as factories, mills, workshops and agriculturists. Receipts on this account including surcharges are credited to the head "Sale of power".

Under the head 'Miscellaneous revenue' are credited meter rentals, recoveries of leave-contribution from local bodies on account of establishments employed on local body undertakings, and interest on the value of electric appliances supplied to individual consumers on the hire-purchase system (recoveries on account of the cost of appliances being taken in reduction of expenditure under 'Working Expenses—Suspense'), interest on securities held in the depreciation and special reserve funds, rents of residential buildings, sale-proceeds of unserviceable stores and materials, and revenue from other items.

EXPLANATION OF VARIATIONS.

151. The Machkund Scheme is expected to commence operation in 1955-56. The estimates take into account increase in revenue on account of the Machkund Scheme, and the revenue that is expected to accrue consequent on the revision of tariffs.

XLIV. Receipts in aid of Superannuation.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Contributions for pensions and gratuities ...	·95	1·73	1·55	1·34
Miscellaneous (including receipts in England) ...	·03	0·01	·08	·08
Total ...	·98	1·74	1·63	1·42
Deduct—Refunds ...			—·01	—·01
Grand Total ...	·98	1·74	1·62	1·41

Revenue.

152. Contributions for pensions and gratuities.—The receipts under this minor head consist mainly of pensionary contributions (and leave contributions when a combined rate is levied for both) on account of the railway police employed on 'order' duties, of officers jointly employed in the administration of Union and State subjects, of officers lent to other Governments, local bodies and others on foreign service terms, and of officers employed by the Andhra Government on behalf of the Union Government, local bodies and others subject to the recovery of the cost in full or in part; contributions from local bodies for payment of pensions from State revenue in respect of their employees or specified classes of them and contributions recovered from foreign employers towards Government's liability under the I.C.S. (non-European Members) Provident Fund Rules. Interest, if any, on arrears of leave and pensionary contributions in respect of Government servants on foreign service is also credited to this head.

153. Miscellaneous.—Recoveries of overpayments, if any, made to pensioners in previous years and the bonus contributions from non-Government authorities on account of their employees admitted to the benefits of the Contributory Provident Fund (Madras) are the main items of receipts credited to this minor head.

XLV. Stationery and Printing.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Stationery receipts	09	..	20	25
Sale of Gazettes and other Government publica- tions	65	0 06	1 37	1 50
Other Press receipts	47	..	76	76
Receipts in England ... ..	..	..	..	..
Total ...	1 21	0 06	2 33	2 51
Deduct—Refunds .. ..	..	..	02	02
Grand Total ...	1 21	0 06	2 31	2 49

Revenue.

154. The Stationery and Printing departments fall in the category of service departments which are not permitted to charge one another for services which fall within the class of duties for which they are constituted. But services rendered or supplies made by the Stationery and Printing departments to the Posts and Telegraphs and other Government of India departments, Government Commercial departments, local bodies and others are charged for.

155. Stationery receipts.—The amounts realized by the sale of waste paper in public offices, press cuttings at the Government Press, Kurnool, condemned typewriters, duplicators, etc., and unserviceable and damaged articles are credited to this head.

156. Sale of gazettes and other Government publications.—Subscriptions for the *Andhra Gazette* and District Gazettes and sale proceeds of loose copies of these publications are credited to this minor head.

157. Other Press receipts.—The bulk of the printing work, viz., printing of forms, etc., is still being done at the Government Press, Madras, for which payments are made to the Madras Government on an agreed basis. The small receipts under this head comprise recoveries on account of private notifications and advertisements in the Official Gazette issued from the Government Press, sale proceeds of unserviceable plant, machinery and other articles, etc.

EXPLANATION OF VARIATIONS.

158. The increase in the estimates is mainly due to larger income anticipated from the sale of gazettes and from other press receipts.

XLVI. Miscellaneous.

	Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Unclaimed deposits	0 11	4 94	12 85	12 85
Sale of old stores and materials	0 01	0 62	0 10	0 10
Sale of land and houses ... ..	..	..	..	..
Fees for Government audit	0 51	1 62	0 66	0 66
Rents, rates and taxes	0 03	0 03	0 06	0 06
Other fees, fines and forfeitures	1 58	4 74	2 86	2 86
Transfer from the deposit account of grants for economic development and improvement of rural areas ... ..	..	..	..	..
Recoveries of overpayments	1 17	4 00	1 67	1 67
Collection of payments for services rendered	0 37	6 05	6 05	6 05
Loss or gain by exchange on local transactions ... ..	..	..	..	..
Net loss or gain by exchange on remittance trans- actions ... ..	..	..	..	..
Miscellaneous	18 23	23 63	75 57	94 82
Loss or gain by exchange transactions relating to Service and Revenue Heads ... ..	..	..	..	..
Receipts in connection with elections	0 13	0 02	0 14	0 14
Receipts in England ... ..	..	..	..	..
Total ...	22 14	45 65	99 96	119 21
Deduct—Refunds	2 55	3 29	4 12	4 12
Grand Total ...	19 59	42 36	95 84	115 09

Revenue.

159. The major head is the revenue head corresponding to the expenditure heads "25. General Administration" and "57. Miscellaneous," and is intended to record revenues pertaining to the same subjects as these expenditure heads and all other revenues which it is not found possible to bring into account under any of the descriptive major heads of revenue.

160. *Unclaimed deposits.*—Many deposits of various kinds are received by Government servants in the course of Government business and are held temporarily in the deposit section of the Government accounts until repaid or adjusted under the appropriate heads of account. A certain number, however, remain unadjusted every year and, with a view to ensuring the clearance of the items in the deposit accounts, rules have been framed for treating deposits remaining unclaimed or adjusted for specific periods (which have been fixed with reference to the amounts or classes of deposits) as having lapsed to the Government. Such lapsed deposits are credited to this head, but if they are subsequently claimed and the claims are admitted, they are refunded by adjustment to Refunds under the major head.

161. *Sale of old stores and materials.*—Receipts by sale of old stores and materials in the possession of departments and offices the cost of which is debited to "25. General Administration" or "57. Miscellaneous" are credited to this minor head.

162. *Sale of land and houses.*—Sale-proceeds of land and buildings disposed of by the Revenue department owing to their not being required for the use of any department, except those relating to the Public Works Department and quasi-commercial departments such as the Irrigation and Electricity Departments, and recoveries from labourers and others on account of house-sites provided for them from expenditure debited to "25. General Administration," are credited to this minor head.

163. *Fees for Government audit.*—To this minor head are credited fees for the audit by the Examiner of Local Fund Accounts of the accounts of Universities, official receivers, wards' estates, port and marine funds, Hindu Religious and Charitable Endowments (Administration) Department, municipal electrical undertakings (which are worked on a commercial basis), the endowments under local bodies and private individuals and associations in receipt of grants from Government.

164. *Rents, rates and taxes.*—Rents, including local rates and taxes, if any recovered from revenue subordinates occupying Government quarters the cost of which is debited to "25. General Administration" and in respect of other buildings under the control of the Revenue department are credited to this minor head.

165. *Other fees, fines and forfeitures.*—The main items of revenue credited to this minor head are fees for stamping weights and measures, cattle-pound receipts (except those in reserved and unreserved forests, which are credited to "X. Forests," and fees and other receipts connected with elections to local bodies. The object of stamping weights and measures is to induce recognition by shopkeepers and in the bazaar of the established standards. The weights and measures used by shopkeepers are tested and their values according to the recognized standards are recorded on them. The stamping is done by peripatetic stamping parties attached to collectorates. The scale of fees is so regulated as to cover the expenditure which is debited to "25. General Administration—District Administration—Other establishments—Establishments for stamping weights and measures".

Cattle-pound receipts include fines on impounded cattle, sale-proceeds of such cattle when the fines are not paid or the cattle are not claimed, recoveries of feeding charges from owners and other sundry receipts from the cattle-pounds. The major portion of these receipts is offset by the expenditure on the maintenance of the pounds, which is debited to "25. General Administration—District administration—Other establishments—Cattle-pounds."

166. *Transfer from deposit account.*—This head records the transfer from the Government of India grant for the economic development and improvement of rural areas.

167. *Recoveries of overpayments.*—Recoveries of service payments made in excess in previous years, when the original payment was debited to departments not having revenue head ("25. General Administration" and "57. Miscellaneous"), are credited to this minor head. When such recoveries are made within the same financial year as that in which the expenditure was incurred, they are adjusted in reduction of expenditure.

168. *Collection of payments for services rendered.*—This head records fees for indicating boundaries, recoveries on account of special staff employed in laying down regular lines of streets in municipal areas and for acquisition of land for local bodies, recoveries of leave, passage and other contributions (excluding pension contributions)

from foreign employers and of commission from wards' estates for the services rendered by the treasury and other establishments in collectorates, recoveries of repatriation charges from other Governments, payments by the Burma Government for services rendered on its behalf in Andhra treasuries and arrear payments by the Government of India for services rendered by Collectors in connexion with passport work, administration of statutory and non-statutory work relating to the Hajj pilgrimage, recoveries on account of village establishments, recoveries from non-union panchayats on account of election expenses incurred by the Inspector of Municipal Councils and Local Boards, from local bodies of charges incurred by Collectors in taking execution proceedings on their behalf of recovery of surcharged amounts, from the Hindu Religious and Charitable Endowments (Administration) Department on account of percentage charges for collecting its dues, and from charitable endowments vested in the Treasurer of Charitable Endowments (the Examiner of Local Fund Accounts) for the maintenance of their accounts and other items similar to these. Recoveries from wards' estates on account of the Court of Wards establishments in the Board of Revenue and Collectorates, are also credited to this minor head.

169. *Loss or gain by exchange on local transactions.*—The effect of exchange on sterling transactions relating to the General Provident Fund is booked under this head.

170. *Net loss or gain by exchange on remittance transactions.*—The gain or loss by exchange—see paragraph 476 on debt, deposit and remittance transactions is recorded under this head. If there is a net gain by exchange, it is credited to this head, and if there is a net loss it is debited as a deduction from receipts under this head.

171. *Miscellaneous.*—Recoveries on account of law charges other than in pauper suits when such charges are debited to heads not having a corresponding revenue head, sale-proceeds of weights and measures, skins, etc., of wild animals for the destruction of which rewards are paid and of materials used for the construction of polling booths, and all receipts not creditable to any other head are credited to this minor head.

Buried treasure which has been discovered and has been declared ownerless under the Indian Treasure Trove Act, 1878, is ordinarily delivered to the finder or divided as prescribed in the Act. In cases where it is not so delivered or divided owing to the failure of the finder to give notice of the discovery to the Government or other causes, the treasure is sold and the sale-proceeds are credited to this minor head.

Local Development Works comprise mainly schemes for the supply of drinking water, for the improvement of agriculture and sanitation, and for the construction of schools, dispensaries and roads in villages. These schemes are to be started by the villagers themselves working through voluntary associations, village panchayats, etc. The basic idea behind these schemes is to stimulate enthusiasm of the people for the Five-Year Plan through local schemes for the execution of which they will be prepared to contribute either in cash or in kind (by supply of materials) or through voluntary labour.

The grants from the Government of India as also contributions from local authorities, etc., are directly credited to the State revenues under "XLVI Miscellaneous—Receipts on account of local development works".

172. The Government of India have established a transmitting station of All-India Radio at Vijayavada. The expenditure on the establishment, maintenance and operation of the station and on programmes is met by the Government of India. In pursuance of the policy of rural reconstruction and uplift of the population of this State, radio receiver sets are supplied to a few important villages in the areas served by the transmitting station for the reception and dissemination of broadcast talks from the station. The cost of installation of public receiving sets is met by the State Government in the first instance and debited to the expenditure head "25. General Administration" vide paragraph 286. Recoveries from panchayats, municipal councils, district boards and other institutions of the cost of receiving sets supplied to them by the Radio Engineer and of the maintenance charges of the sets are credited to this head.

173. The recoveries arising from the operation of the State Government Loan Account and utilized for amortization of the post-autonomy debt are also credited to this minor head under the detailed head "Transfer of recoveries arising from the operation of the State Loan Account." This is explained further below:—

Post-autonomy debt, i.e., loans raised by the Government in the open market and from the Government of India after 1st April 1937.—The amount of each loan utilized for re-lending to agriculturists, local bodies, etc., from 1937-38 is amortized by annual contributions beginning from the financial year after that in which each such loan is raised and continuing throughout the period of currency of the loan. The contribution is calculated on a Sinking Fund basis at a rate of betterment equal to the nominal rate of interest on the loan and an amount equal to this annual contribution is adjusted by credit under this head from recoveries initially credited as receipts under loans and advances.

174. Receipts in connection with elections.—The sale proceeds of election forms and documents, fees for the inclusion of names in the electoral rolls and other election receipts are credited to this head.

175. Receipts in England.—Miscellaneous receipts in England not pertaining to any of the descriptive major heads of revenue are credited to this head.

176. Loss or gain by exchange.—The loss or gain by exchange in respect of sterling transactions relating to all revenue and service heads is adjusted under this head instead of under individual major heads—See paragraph 476.

177. Refunds.—Refunds of deposit credited as lapsed under the minor head 'Unclaimed deposits' and of excess recoveries of election charges from local bodies are the main items under this head.

EXPLANATION OF VARIATIONS.

178. The receipts under the minor head "Miscellaneous" include a sum of Rs. 51.61 lakhs in the Revised Estimate, 1954-55 and Rs. 58.37 lakhs in the Budget Estimate, 1955-56, representing grants from the Central Government towards expenditure on "Local Development Works" and "National Extension Schemes".

XLIX. Grants-in-aid from the Central Government.

						Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate 1955-56.,
						RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Grants-in-aid under Article 275 of the Constitu-									
tion	...	...	...	...	...	7.60	10.61	15.00	15.00
Grand Total						7.60	10.61	15.00	15.00

179. The grants sanctioned by the Government of India under the first proviso to Article 275 (1) of the Constitution of India to enable the State Governments to meet in part the cost of special development schemes for the welfare of Scheduled Tribes and for the administration of Scheduled areas is credited to this major head.

L. Miscellaneous adjustments between Union and State Governments.

						Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Miscellaneous adjustments between Union and									
State Governments	...	...	...	...	...	05	13	13	13

Revenue.

180. The fees realized on licences and permits issued by the district authorities under the Petroleum and the Explosives Acts and the rules thereunder are creditable to the Consolidated Fund of India. The Government of India pay to the State Government for the agency work done by their officers an amount equal to the net fees realized in the State. The fees realized are credited to the Consolidated Fund of India by deduction of the amounts from the receipt heads initially credited, and at the same time an equivalent amount is credited to the State Government as payment for the agency functions under the head "L. Miscellaneous adjustments between Union and State Governments" by debit to the Union Government—See paragraph 26 above.

LI. Extraordinary Receipts.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Subventions from the Government of India for development schemes	21.26	61.54	46.40	63.30
Receipts on account of Community Development Projects—				
Cash grants-in-aid from the Government of India ... ..	..	20.22	12.43	13.16
Materials and Equipment received as grants-in-aid from Government of India ... ..	..	..	1.23	3.74
Contributions from private individuals and bodies ... ..	..	..	3.57	5.50
Other Receipts	2.38	12.43	..	..
Other items—				
Receipts of the Board of Revenue (Civil Supplies)	3.00	28.02	25.88	1.54
Total ...	26.64	1,22.21	89.51	87.24
Deduct—Refunds	— .02	— .02	— .04	— .03
Grand Total ...	26.62	1,22.19	89.47	87.21

Revenue.

181. *Subventions from the Government of India for development schemes.*—The grants from the Government of India to this Government towards the expenditure on the following Schemes are credited to this head.

- (i) Development and Grow More Food Schemes.
- (ii) The National Filariasis Control Scheme.
- (iii) The Amelioration of Criminal Tribes.
- (iv) Education Schemes under the Ministry of Education, Government of India, and
- (v) National water-supply and Sanitation Scheme for Rural Areas.

182. *Receipts on account of Community Development Projects.*—The Government of India and the Government of the United States of America have entered into a technical co-operation agreement for the setting up of Rural-cum-Urban Community Development Projects in about 60 centres in India and running them for a period of three years on the basis of the agreement. The purpose of the Community Development Projects is to serve as a pilot project in the establishment, for the people covered by each Project area, of the "Right to live." In the initial stages of the programme, food production will receive primary emphasis. Two centres have been opened in 1952-53 in this State, one in the area served by the Kurnool-Cuddapah canal and one in the East Godavari district. For the execution of the Community Projects, financial assistance is received from the Government of India in the shape of loans and grants. The grants—both cash, material and equipment—as well as any receipts accruing from the working of the Projects by way of contributions from private individuals and local bodies, are credited to this head.

Besides, two Community Development Blocks have been opened in 1954, one in the area served by the Itchapuram in Srikakulam district and the other in Vayalpad area in Chittoor district. As in the case of Community Development Projects, the grants received from the Government of India for these Blocks and the contributions from the private individuals and local bodies are also credited to this head but are shown separately, to facilitate the watching of the receipts and the expenditure under these Blocks. The estimates of expenditure relating to the Projects and the Blocks are dealt with in Paragraphs 481 to 485 below.

183. *Receipts of the Board of Revenue (Civil Supplies).*—The sale-proceeds of foodstuffs including those confiscated by the Government, the administrative surcharge, etc., levied on rice sold to other States and other receipts realised by the Board of Revenue (Civil Supplies) are credited to this head.

EXPLANATION OF VARIATIONS.

184. There is a decrease in the amount of subvention from the Government of India for Grow More Food Schemes and Community Development Projects. At the time of framing the current year's Budget Estimates, sufficient data were not available to estimate the receipts under these items properly. A subvention of Rs. 5 lakhs in the current year (Revised Estimate, 1954-55) and Rs. 25 lakhs in Budget Estimate, 1955-56 from the Government of India, has been taken credit for, under "National Water Supply and Sanitation Scheme for Rural Areas".

DEMANDS FOR GRANTS.

Demand I—Land Revenue Department.

—	Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
7. Land Revenue—				
Charges of Administration	51	1.27	1.37	1.38
Survey, settlement and record operations ...	9.39	29.60	30.35	49.97
Land records	1.48	3.14	3.25	3.29
Assignments and compensations	2.70	8.79	4.51	4.55
Transfer to Zamindari Abolition Fund ...	12.80	15.00	13.00	13.00
Development Schemes ... ..	..	.01	.01	..
Charges in England ... ..	..	.01	..	..
Total—Gross Demand ...	26.88	57.82	52.49	72.19

Expenditure.

185. The greater part of the cost of the collection and administration of the land revenue is not debited to the major head "7. Land Revenue". The work is performed by the district staff of the Revenue department, the cost of which is debited to the head "25. General Administration—District Administration" which is included in Demand XI. Expenditure incurred exclusively in connexion with the administration of the land revenue is debited to the major head "7. Land Revenue" as described below.

186. *Charges of administration.*—The expenditure on the officers and staff appointed for the work of rent reduction in estates and the expenditure on tribunals for the apportionment and distribution of compensation payable in respect of the estates taken over by the Government are debited to this minor head.

187. *Survey, settlement and record operations.*—The share of charges incurred on account of the Central Survey Office in Madras and the Range and Mobile Survey staff working in the districts, Survey and Settlements of Estates under Act XXVI of 1948 and expenditure on the Director of Survey and Settlement for superintending the taking over of estates are debited to this minor head.

188. *Land records.*—The expenditure incurred on the maintenance of ryotwari, estate, municipal and union surveys and on record-of-rights operations is debited to this minor head.

189. *Assignments and compensations.*—The expenditure debited to this minor head is that on assignments of land revenue in lieu of land for the performance of meritorious services to the State, payments to religious institutions in lieu of deductions from the revenue collections, alienations of land revenue to inamdars and other grantees, compensation to excluded proprietors and others in lieu of resumed lands, payments to local bodies in respect of fishery rentals and tree-tax collected by the Revenue department on their behalf, payments to mufassal municipalities representing the excess of the ground-rent collected over the ordinary agricultural assessment on land in municipal areas.

Under section 5 of the Madras Estates Land (Reduction of Rent) Act, 1947, in respect of every estate or part of an estate which belongs to a religious, educational or charitable institution and in which rents have been reduced under the provision of that Act, the Government have to make good to the institution for the fasli year 1357 and for every subsequent fasli year till the commencement of the fasli year in which the estate is taken over by the Government under the Abolition Act, an amount equal to the difference between the net income derived by the institution from ryoti lands in the estate or part, in that fasli year and the average net income from such lands as determined under that section. The amounts so paid will also be debited to this head.

190. *Transfer to the Zamindari Abolition Fund.*—The surplus revenue collections realized from the estates taken over by the Government are utilized towards the building up of a fund for the payment of the balance of compensation which would fall due in five to eight years' time. Accordingly, the net collections from the zamindari areas after deducting from the gross revenue the expenditure on administration, management, special repairs to tanks, etc., and the peshkash that would have normally accrued to this Government but for the abolition of the zamindari estates, are transferred from the Revenue Account to the Deposit Account by debit to a separate minor head "Transfer to the Zamindari Abolition Fund" opened under "7. Land Revenue."

191. *Charges in England.*—The leave salary and sterling overseas pay of the officers of the Survey Department, and the cost of stores purchased for the Survey Office are debited to this head.

EXPLANATION OF VARIATIONS.

192. The Central Survey Office is at present treated as a joint institution for both the Residuary Madras and Andhra States. According to the agreement entered into with the Government of Madras, the Central Survey Office, Madras, will provide facilities to the Andhra State up to a maximum of 50 per cent. on the total output of the office on no-profit and no-loss basis.

193. The increase in the Budget Estimate, 1955-56 is due mainly to the conversion of two survey detachments into full survey parties and to the formation of four additional survey parties for completing the survey of estates taken over by the Government.

Demand II—Excise Department.

					Accounts, 1953-54. 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
8 State Excise Duties—								
Superintendence	...	...	...	...	58	1.25	1.58	1.46
District Executive Establishment	...	...	...	...	13.00	36.13	33.73	35.25
Distilleries	...	...	...	...	13	33	32	34
Cost of opium supplied to Excise Department	...	...	...	...	..	40	44	20
Compensations	...	...	...	...	..	06	19	10
Charges in England	...	...	...	...	..	..	..	..
Total—Gross Demand					13.71	38.17	35.86	37.35

Expenditure.

194. *Superintendence.*—The expenditure on headquarters, divisional and circle supervision in the Excise Department is debited to this minor head. The expenditure relating to headquarters supervision includes a proportion of the combined pay of all the Members of the Board of Revenue and all expenditure connected with the establishments employed directly for excise administration in the office of the Board including the laboratory staff. The expenditure on pay and allowances of Deputy and Assistant Commissioners and their staff comes under divisional and circle supervision.

195. *District executive establishment.*—The expenditure on inspecting, prohibition and preventive staffs of the Excise Department in the mufassal is debited to this minor head.

196. *Distilleries.*—Expenditure relating to the Government distillery establishments and the staff employed for the supervision of spirituous medicinal preparations manufactured in private laboratories is debited to this minor head. The cost on account of the latter is recovered in full together with leave and pensionary contributions and credited to the heads "VIII. State Excise Duties" and "XLIV. Receipts in aid of superannuation", respectively.

197. *Cost of opium supplied to Excise Department.*—The cost of opium bought from the Ghazipur opium factory of the Government of India is debited to this minor head.

198. *Compensations.*—The items included under this head are the compensations paid to some Governments as the equivalent of the duty collected in the Andhra State on spirituous medicinal preparations, beer and Indian-made foreign spirits exported for consumption in their areas.

199. *Charges in England.*—Leave allowances of the officers of the Excise department payable in England, the annual contribution to the International Bureau against Alcoholism, Lausanne, and the expenditure on stores for the Excise Department incurred in England are debited to this head.

Demand III—Stamps Administration.

—					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
9. Stamps—								
Superintendence	...	...	...	...	·07	0·19	·09	·08
Non-judicial—								
Charges for the sale of stamps	...	...	...	...	3·49	9·03	9·12	9·04
Cost of stamps supplied from Central Stamp Stores	...	...	...	...	·71	0·90	·90	·90
Total—Non-judicial	...				4·20	9·93	10·02	9·94
Judicial—								
Charges for the sale of stamps	...	...	...	...	·33	0·63	·65	·65
Cost of stamps supplied from Central Stamp Stores	...	...	...	...	·69	0·57	·80	·80
Total—Judicial	...				1·02	1·20	1·45	1·45
Total	...				5·29	11·32	11·56	11·47
Add Recoveries	...				..	..	..	..
Total—Gross Demand	...				5·29	11·32	11·56	11·47

Expenditure.

200. The expenditure connected with the manufacture and sale of stamps is booked separately as a rule for non-judicial stamps and for judicial stamps. The undermentioned charges are exceptions:—

(1) The manufacturing charges for stamped copy papers and the discount allowed to vendors for selling them are debited under judicial stamps, though they are neither judicial nor non-judicial stamps.

(2) The general charges incurred for supervision and transport in connexion with both kinds of stamps, inclusive of charges in England, are combined and booked separately.

201. *Superintendence.*—The expenditure incurred by the Controller of Stamps and the freight and other charges incurred by him and by collectors for the transport and custody of stamps are debited to this minor head.

NON-JUDICIAL.

202. *Charges for the sale of stamps.*—The discount allowed to licensed vendors are debited to this minor head.

203. *Cost of stamps supplied from Central Stamp Stores.*—All stamps are manufactured by the Government of India Security Printing Press at Nasik and the charges payable to the Press including the cost of paper are debited to this minor head.

JUDICIAL.

204. *Charges for the sale of stamps.*—The discount allowed to vendors for the sale of Court-fee stamps and stamped copy papers is debited to this minor head.

205. *Cost of stamps supplied from Central Stamp Stores.*—See paragraph 203.

Demand IV—Forest Department.

—					Accounts, 1953-54, 2nd six months	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
10. Forest—								
General direction	...	...	...	...	·55	1·07	1·13	1·19
Conservancy and Works	...	...	...	...	3·96	6·82	6·46	6·22
Establishments	...	...	...	...	6·88	15·26	15·49	16·54
Development Schemes	...	...	...	...	1·78	4·33	6·34	6·59
Total Gross Demand	...				13·17	27·48	29·42	30·54

Expenditure.

206. *General direction.*—The pay and allowances of the Chief Conservator of Forests, his personal assistants and office establishments the contingent expenditure of his office and the expenditure on the purchase of clothing and equipment for all forest establishments are debited to this minor head.

207. *Conservancy and Works.*—The expenditure debited to this minor head is that incurred as working expenses in extracting timber and other produce from the forests and making them suitable for the market, and on regeneration and replacement in exploited areas and the general maintenance of the forests in a state of normal efficiency. The expenditure on the post-war development schemes relating to forest reservation including village forests and to extension of casuarina plantations is also debited to this head. Feed and upkeep of elephants and draught cattle, renewals and replacements of carts, stores, tents, tram-trucks (in Srihankota in Nellore district), tools and boats, purchase of furniture and crockery for inspection bungalows and rest-houses, construction, repairs and upkeep of roads, bridges and buildings, demarcation and maintenance of boundaries, compiling working plans, provision of water facilities in grazing grounds and fire protection are some of the items of maintenance. Regeneration includes sowing, weeding and thinning and cultural operations. Rents for forests taken on lease from private owners, compensation payments to the Muttadars of Rampa, rewards to informers in connexion with forest offences and the expenditure incurred on the maintenance of lac polish and sealing-wax, etc., are also debited to this minor head.

208. *Establishments.*—The expenditure shown under this minor head is that on account of Conservators of Forests, District Forest Officers, Working Plans Officers, and their subordinate staff and contingencies and training schools for subordinates. The cost of staff employed in connexion with post-war development schemes and for the maintenance of forests in the estates taken over by the Government under the Madras Estates (Abolition and Conversion into Ryotwari) Act is also debited to this head.

Demand V—Registration Department.

					Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
11. Registration—								
Superintendence	...	...	...	...	0.34	0.83	0.84	0.83
District charges	...	...	...	...	6.16	15.47	15.29	15.73
Lump-sum deduction under office contingencies	...	...	...	...	..	..	..	..
Total					6.50	16.30	16.13	16.56
47. Miscellaneous Departments—								
Administration of Indian Partnership Act,								
1932	...	...	...	...	0.03	0.07	0.08	0.08
Grand Total					6.53	16.37	16.21	16.64
Add—Recoveries					..	0.06	0.14	0.08
Total—Gross Demand					6.53	16.43	16.35	16.72

11. Registration.

209. *Superintendence.*—The pay and allowances of the Inspector-General of Registration and of his Personal Assistant and the subordinate staff employed in his office solely for work connected with the administration of the Indian Registration Act, 1908, are debited to this minor head. The expenditure connected with the other duties of the Inspector-General as Registrar of Joint Stock Companies, Administrator of the Indian Partnership Act and Registrar-General of Births, Deaths and Marriages is debited to the head "47. Miscellaneous Departments—Registrar of Joint Stock Companies (Central), Administration of the Indian Partnership Act (Andhra State) and Registration of Births and Deaths (Andhra State)".

210. *District charges.*—To this head are debited the pay, allowances and contingent expenditure of District Registrars and Sub-Registrars and their establishments, inclusive of the expenditure on the return of documents to parties by post (which is recovered in advance and credited to the head “XI. Registration”). The district registration staff performs also work connected with the registration of joint stock companies for which a fixed annual contribution is paid by the Government of India. A portion of this contribution is adjusted in reduction of expenditure under this minor head and the balance representing leave and pensionary contributions is credited to the head “XLIV. Receipts in aid of Superannuation.”

47. MISCELLANEOUS DEPARTMENTS.

211. *Administration of Indian Partnership Act, 1932.*—The expenditure on the administration of the Indian Partnership Act, which consists of the honorarium paid to the Inspector-General of Registration, who is the administrator of the Act in Madras, and the pay, allowances and contingent expenditure of the staff employed for the purpose, is debited to this minor head. The expenditure is covered by receipts, which are credited to “XXXVI. Miscellaneous Departments—Administration of Indian Partnership Act, 1932”.

Demand VI—Motor Vehicles Acts Administration.

				Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
				RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
12.	Charges on account of Motor Vehicles Acts—						
	Charges of collection	...	...	0.10	0.12	0.20	0.20
	Inspection of motor vehicles	...	...	0.56	1.04	1.03	1.06
	Compensation to local bodies	...	...	12.35	24.17	24.79	24.55
	Other charges	...	...	1.92	3.92	3.98	3.98
	Total—Gross Demand	...		14.93	29.25	30.00	29.79

Expenditure.

212. The expenditure incurred in administering the Motor Vehicles Act, 1939, and the rules issued thereunder, the Madras Motor Vehicles Taxation Act, 1931, and the Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952, and in the collection of the Madras Motor Vehicles Taxes is debited to this major head.

213. *Charges of collection.*—The pay, allowances and contingent expenditure of the staff for issuing and checking licences are debited to this minor head.

214. *Inspection of motor vehicles.*—The pay, allowances and other expenditure of the staff employed for the inspection of motor vehicles under the Motor Vehicles Act and the rules issued thereunder, including the honoraria paid to District Superintendents of Police for doing the work in certain districts for which motor vehicle inspectors have not been appointed, the honoraria paid to clerks in the offices of the District Superintendents of Police for furnishing extracts (for which fees are levied) from the register of motor vehicles to trading firms and the expenditure on the purchase of brake efficiency testing meters for supply to inspecting officers are debited to this minor head.

215. *Compensation to local bodies.*—To this minor head are debited the payments of compensation to local bodies under the Madras Motor Vehicles Taxation Act, 1931. The procedure for calculating and disbursing these amounts has been described in paragraph 48.

216. *Other charges.*—The expenditure on account of the Central Road Traffic Board and the Regional Transport Authorities, including the pay and allowances of the staff and contingent and other charges, the travelling allowances paid to the non-official members of the Central and Regional Road Traffic Boards and the erection of traffic signs is debited to this minor head.

Demand VII—General Sales Tax and Other Taxes and Duties— Administration.

		Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
		RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
13. Other Taxes and Duties—					
Charges under the Electricity Acts ...	...	0.15	3.46	10.54	3.35
Entertainments tax ...	...	14.23	29.00	29.00	29.00
Collection charges—Sales taxes ...	...	9.15	20.37	21.47	21.53
Charges in England ...	...	..	..	..	..
	Total ...	23.53	52.83	51.01	53.88
Add—Recoveries ...	...	..	..	..	..
	Total—Gross Demand ...	23.53	52.83	51.01	53.88

Expenditure.

217. *Charges under the Electricity Acts.*—The charges on account of the Chief Electrical Inspector and his staff and those on account of the statutory inspections carried out by the officers of the Electricity Department on behalf of the Chief Electrical Inspector are debited to this head. The charges incurred on account of the staff employed for the administration of the Madras Electricity Duty Act, 1939, are also debited to this head.

218. *Entertainments tax.*—The manufacturing cost and freight charges in respect of entertainments tax, stamps supplied by the Central Stamp Stores, Nasik, and the net proceeds of the tax other than the tax on cinematographic exhibitions paid to local bodies are debited to this head. The payments are made to local bodies once a quarter on the 16th of the month following each quarter.

219. *Collection charges—Sales taxes.*—The charges incurred on account of the Commercial Taxes branch of the Board of Revenue (including one-sixth of the combined pay of all the Members of the Board), the Sales Tax Appellate Tribunal, the Commercial Tax Officers, the Deputy and Assistant Commercial Tax Officers and their staff for the administration of the Madras Entertainments Tax Act, 1939, the Madras Sales of Motor Spirit Taxation Act, 1939 and the Madras General Sales Tax Act, 1939, are debited to this head.

220. *Charges in England.*—The charges, if any, incurred in England on account of leave salary of officers whose pay is debited to this head and one-fourth of the leave salary of the members of the Board of Revenue, and the cost of stores, if any, purchased for the Chief Electrical Inspector are debited to this head.

EXPLANATION OF VARIATIONS.

221. *Charges under Electricity Acts.*—The Budget Estimate, 1954-55 under this minor head included a provision of Rs. 3 lakhs for the opening of a standard electrical laboratory. But orders for the equipment sanctioned for the laboratory are expected to be placed only by about the end of the current year.

The Budget Estimate, 1955-56 provides for the payment of the cost of laboratory equipment.

222. *Collection charges—Sales Taxes.*—The increase in the Revised Estimate, 1954-55 and the Budget Estimate, 1955-56 is due to sanction of additional establishments for the districts of Visakhapatnam, Kurnool, West Godavari and Anantapur, consequent upon the bifurcation of the districts of East Godavari, Krishna and Guntur and creation of a third post of Deputy Commissioner at Anantapur.

Irrigation Expenditure.

223. Irrigation works, including navigation, embankment and drainage works, are classified under two major divisions, namely,—

- (i) Works for which capital and revenue accounts are kept, subdivided into productive and unproductive works, and
- (ii) Works for which neither capital nor revenue accounts are kept.

The first category comprises works for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, and the second comprises works for which the maintenance of such accounts is impossible or unnecessary, either because they produce little or no revenue or because, owing to their restricted size, it is not worthwhile to examine the return from the outlay on each individual work. Ordinarily, capital and revenue accounts are kept for each work which costs over 50 lakh.

224. *Works for which capital and revenue accounts are kept.*—‘Capital’ bears all charges for the first construction and equipment of a project, charges for maintenance of sections not opened for working and charges for subsequent additions and improvements. After the construction estimate of a project is closed, expenditure on extensions and improvements is treated as Capital Outlay only if the estimates exceed 50 lakh in each case and are for—

- (1) works which are themselves directly remunerative (e.g., new distributaries and works for increasing the canal discharge), or
- (2) works which are necessary for the full development of the project, though not directly remunerative.

If the cost of renewals and replacements of the existing works of a project really represents an increase in the capital value of the project and exceeds the cost of the original work by Rs. 1,000, the excess over the original cost is debited to the Capital Account.

Working expenses include—

- (1) repair and maintenance charges;
- (2) the cost of extensions and improvements which are considered to be neither directly remunerative in themselves nor necessary for the full development of the project and of other works for which the estimates do not exceed 50 lakh in each case, and
- (3) the cost of renewals and replacements of existing works, except to the extent to which it is debitable to the Capital Account.

Capital Expenditure.

225. Capital expenditure may be incurred on—

- (a) new productive projects and extensions and improvements of existing projects which are treated as separate works and are productive;
- (b) works connected with existing productive systems and treated as parts of the systems;
- (c) new unproductive projects; and
- (d) works connected with existing unproductive systems.

Productive works are works which are expected to produce after a certain period a net annual return (after deducting all working expenses including maintenance) at least equal to the annual interest at a certain rate (fixed from time to time on the basis of the rate at which the Government expect to be able to borrow over an extended period) on the total capital ‘sum-at-charge’ in the Capital account of the work. The return fixed for works sanctioned from 1st April 1947 is 4 per cent per annum. All other works are classed as unproductive.

Capital expenditure on (a) may be met from sources other than current revenues such as accumulated balances and loans, as also that on (b), provided an individual work is, by itself, productive and its estimated cost is not less than Rs. 10,000. Works connected with the existing productive systems which are not in themselves productive should be financed from current revenues, unless the estimated cost of an individual work exceeds Rs. 5 lakhs when it may be financed from non-revenue sources.

Capital expenditure on (c) and (d) is ordinarily financed from current revenues subject to the following exceptions:—

- (1) If the expenditure is so large that it will be too heavy a charge on current revenues, e.g., expenditure on a work estimated to cost over Rs. 5 lakhs, it may be debited to the Capital Account outside the Revenue Account; and
- (2) If the work is intended to give protection against famine or to prevent famine, it may, irrespective of the amount of the estimated cost, be financed from the Famine Relief Fund, so long as the balance in the Fund does not fall below Rs. 40 lakhs.

Demands for Irrigation Expenditure.

226. Expenditure connected with irrigation is included in the following demands:—

Demand VIII—Irrigation.

Demand XXXIV—Capital outlay on irrigation.

But these two demands do not show all the expenditure on irrigation. The whole of the actual expenditure on Public Works Department establishments and tools and plant except that on any special establishments for, and on tools, plant and machinery obtained to meet the special requirements of, a particular irrigation work is first shown under the major head "50. Civil Works" and then distributed pro rata at the end of the year between the irrigation, civil works and other heads. Though the portion of this expenditure which relates to the Irrigation Department is thus finally booked in the accounts under the major heads included in Demands VIII and XXXIV, yet for the purpose of the demands all the expenditure on Public Works Department establishment and tools and plant is included in Demand XXV—Civil Works—Establishment and tools and plant, and no part of it is included in Demands VII and XXXIV—see also paragraph 424.

Demand VIII—Irrigation.

227. The demand includes the expenditure booked under the major heads shown below:—

—	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses	25.57	73.14	79.57	74.65
17. Irrigation—Interest on works for which capital accounts are kept	65.15	1,49.37	1,39.98	1,42.77
18. Irrigation—Other revenue expenditure financed from ordinary revenues—				
Public Works Department	20.18	25.12	37.52	29.77
Minor Irrigation	26.97	28.14	32.49	30.23
19. Construction of irrigation, navigation, embankment and drainage works	— 0.12	.07	— .09	.05
Total—Gross Demand ...	1,37.75	2,75.84	2,89.47	2,77.47

228. XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses.—Though working expenses are adjusted in the accounts under a revenue head in reduction of receipts in order to ascertain the net revenue from a project and assess its productivity, they are included in this grant because they involve expenditure to be met from the Consolidated Fund of the State of Andhra. Working expenses include expenditure on extensions and improvements, maintenance and repairs, special establishments and special tools and plant.

229. 17. Irrigation—Interest on works for which capital accounts are kept.—The purpose of this head is explained in paragraph 248.

230. 18. Irrigation—Other revenue expenditure financed from ordinary revenues.—The expenditure on works including those financed from the Famine Relief Fund for which no capital accounts are kept is recorded under this major head. It is divided into the following two sections:—

Works in charge of the Public Works Department, and minor irrigation works in charge of the Revenue Department.

231. Works in charge of the Public Works Department.—Expenditure on original works, extensions and improvements, and maintenance and repairs, and on surveys and investigation of new projects is debited to this section.

232. Minor irrigation works.—The expenditure on account of minor irrigation supervisors, overseers and other establishments under the control of Collectors and on ordinary maintenance and repairs of minor irrigation works is debited to this section.

233. Construction of irrigation, navigation, embankment and drainage works.—Capital outlay on works for which capital and revenue accounts are kept, if met from current revenues or from the Famine Relief Fund, is debited to this major head.

234. The figures by minor heads under the several major heads included in this demand are explained in the succeeding paragraphs.

**XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH
CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.**

—					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Irrigation Works—Productive Works—								
Extensions and improvements	...	...	...	...	·75	1·53	4·85	2·70
Maintenance and repairs	...	...	...	...	17·79	59·15	57·95	59·50
Establishment	...	...	...	...	·01	·03	·02	·02
C.C. Development Schemes	...	...	...	...	..	..	·02	..
Charges in England	...	...	...	...	..	..	1·40	..
Total—Irrigation Works—Productive Works...					18·55	60·71	64·24	62·22
Irrigation Works—Unproductive Works—								
Extensions and improvements	...	...	...	...	·04	·11	·42	—·01
Maintenance and repairs	...	...	...	...	5·96	10·64	11·40	11·05
Total—Irrigation Works—Unproductive Works...					6·00	10·75	11·82	11·04
Navigation, Embankment and Drainage Works—								
Productive Works—								
Extensions and Improvements	...	...	...	...	..	..	..	..
Unproductive Works—								
Extensions and improvements	...	...	...	...	..	·03	·09	..
Maintenance and repairs	...	...	...	...	·84	2·85	2·85	2·74
Establishments	...	...	...	...	..	..	..	..
Total—Navigation, Embankment and Drainage Works	...	...	...	...	·84	2·88	2·94	2·74
Pension charges	...	...	...	...	·18	·69	·57	·37
Lump deduction for probable savings	...	...	...	...	..	— 1·89	..	— 1·72
Grand Total	...	...	...	...	25·57	73·14	79·57	74·65

EXPLANATION OF VARIATIONS.

235. The increase in the Revised Estimate for 1954-55 is due mainly to the provision for the purchase of a dredger for the maintenance of the Godavari Delta system.

17. IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

—					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
17. Irrigation works—								
Productive	...	...	...	...	15·78	39·07	..	..
Unproductive	...	...	...	...	48·19	1,07·94	..	..
Navigation, Embankment and Drainage Works—								
Unproductive	...	...	...	...	1·18	2·36	..	..
Total	...	...	...	...	65·15	1,49·37	1,39·98	1,42·77

Explanatory Notes.

236. The estimates are the result of applying the rates of interest adopted to the cumulative capital outlay up to each of the financial years mentioned—see paragraph 248.

18. Irrigation—Other Revenue Expenditure Financed from Ordinary Revenues.

					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget* Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Irrigation works—								
Public Works Department—								
Works	...	...	...	...	·06	·00	·58	·61
Extensions and improvements	...	...	...	...	·11	·32	·22	·24
Maintenance and Repairs	...	...	...	...	8·39	14·03	17·29	17·73
Establishments	...	...	...	...	1·84	·71	3·37	1·34
Tools and Plant	...	...	...	...	..	·07	·89	·10
Other Charges	...	...	...	...	·15	·16	2·97	1·70
Grants-in-aid	...	...	...	...	—·10	..	·10	·10
Suspense	...	...	...	...	..	..	—·12	—·04
Charges in England	...	...	...	...	..	..	..	·02
Total—Public Works Department					10·45	16·28	25·30	21·00
Minor Irrigation—Other than Development Schemes—								
Works	...	...	...	...	·55	2·50	1·30	1·20
Maintenance and Repairs	...	...	...	...	24·66	21·64	27·39	26·24
Establishment	...	...	...	...	1·77	3·87	3·87	3·69
Tools and Plant	...	...	...	...	..	·01	·01	·01
Grants-in-aid	...	...	...	...	..	·01	..	..
Development schemes	...	...	...	...	..	·11	..	..
Total—Minor Irrigation					26·98	28·14	32·48	30·23
Total—Irrigation works					37·43	44·42	57·78	51·23
Navigation, Embankment and Drainage Works—								
Public Works Department—								
Works	...	...	...	...	..	..	..	..
Extensions and improvements	...	...	...	...	·01	·01	·02	·02
Maintenance and Repairs	...	...	...	...	9·71	9·49	12·17	9·43
Other Charges	...	...	...	...	·01	·03	·03	·03
Total—Navigation, etc., works					9·73	9·53	12·22	9·48
Charges in England	...	...	...	...	..	..	..	..
Lump deduction for probable savings	...	...	...	...	..	—·69	..	—·71
Lump addition for regrant or lapses	...	...	...	...	..	..	..	..
Grand Total					47·16	53·26	70·00	60·00

EXPLANATION OF VARIATIONS.

237. The increase in the Revised Estimate for 1954-55 is due mainly to the provision made for repairs to certain works damaged by floods in October 1954 and to larger provision for minor irrigation works in charge of the Revenue Department

19. Construction of Irrigation, Navigation, Embankment and Drainage Works.

					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget, Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Financed from Ordinary Revenues—								
Irrigation works—								
Productive works	...	...	...	...	—·12	·08	—·09	·05
Pension charges	...	...	...	...	..	..	..	..
Lump deduction for probable savings	...	...	...	...	..	—·01	..	..
Total					—·12	·07	—·09	·05

22. Interest on Debt and other Obligations.

					Accounts, 1953-54, 2nd six month.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Interest on ordinary debt—								
Interest on permanent loans	...	...	...	...	19.58	39.54	40.34	39.68
Discount on loans	...	...	...	...	..	..	..	..
Floating loans	...	...	...	...	..	5.00	1.50	6.00
Other items (including expenditure connected with the issue of a new loan)	...	...	...	...	0.12	1.19	0.43	0.23
Interest on loans taken from the Government of India	...	...	...	...	30.64	56.50	66.86	97.35
Deduct—Interest realized on investment of Cash Balances	...	...	...	...	..	..	— 3.35	..
Total					50.34	1,02.23	1,05.78	1.43.26
Interest on unfunded debt—								
Special loans	...	...	...	...	..	0.06	0.05	0.05
State Provident Funds	...	...	...	...	4.44	10.15	9.79	10.63
Total					4.44	10.21	9.84	10.68
Interest on other obligations	...	...	...	...	0.22	0.46	0.56	0.66
Grand Total					55.00	1,12.90	1,16.18	1,54.60
Deduct—								
Interest transferred to commercial departments—					1,02.66	2,56.78	2,45.58	2,74.02
Net Total					— 47.66	— 1,43.88	— 1,29.40	1,19.42

INTEREST ON ORDINARY DEBT.

238. The term 'ordinary debt' covers all loans taken from the Government of India or raised in the open market, and includes temporary ways and means advances made by the Reserve Bank of India.

239. *Interest on permanent loans.*—The term 'permanent loans' applies here to loans with a currency of more than twelve months from the date of issue, other than loans from the Government of India.

240. *Discount on loans.*—When the issue price of a loan is fixed at less than the nominal par value, the difference between the par value and the issue price is termed discount. It is debited to this head either in full in the year in which the loan is raised or in instalments over a period not exceeding the currency of the loan.

241. *Floating loans.*—These are temporary loans with a currency of not more than twelve months. They include loans raised by selling treasury bills in the market and also ways and means advances taken from the Reserve Bank of India, the Government of India and Commercial Banks. The discount (which is really interest on the amount borrowed) on treasury bills actually maturing in a financial year, the discount which has accrued up to the end of a financial year on the bills maturing in the subsequent year and the interest on ways and means advances repaid during a financial year are debited to this head.

242. *Other items.*—To this minor head is debited the remuneration paid to the Reserve Bank of India for the management of the Government's public debt and also all expenses connected with the issue of new loans inclusive of commission, brokerage, advertisement charges, etc., and other expenditure connected with the issue of treasury bills and miscellaneous items.

243. *Interest on loans taken from the Government of India*—The Government of India allocating provisionally the loans taken from the Central Government by the Government of the State of Madras among the States of Madras, Andhra and Mysore is under consideration.

244. *Deduct—Interest realized on investment of cash balances*—

When the surplus cash balance of the Government is invested in their own securities, the advance interest realized at the time of disposal of the securities shall be a reduction of the expenditure under this head. Any profit or loss arising on disposal is also adjusted by deduction from or addition to the expenditure under this head.

INTEREST ON UNFUNDED DEBT

245. Unfunded debt includes certain ancient and irredeemable interest-bearing obligations which are treated as special loans and also the provident fund deposits of servants of the Andhra Government.

246. *State Provident Funds*.—The liability on account of State Provident Fund deposits devolved on the Andhra Government as from the 1st October 1957 in respect of their servants. The rate of interest allowed on the deposits in a particular year is ordinarily the average borrowing rate during the five preceding financial years, provided that, if the rate of interest thus determined for a year is less than 4 per cent, all existing subscribers to the General Provident Fund in the year preceding that for which the rate has, for the first time, been fixed at less than 4 per cent, shall be allowed interest at 4 per cent.

INTEREST ON OTHER OBLIGATIONS.

247. Under this head is debited interest paid in pursuance of court decrees and also interest on the depreciation reserves deposited with the Government in respect of the Government Ceramic Factory, Gudur, and the Government Andhra Paper Mills, Rajahmundry, the accounts of which are maintained on commercial principles. The interest on depreciation reserve deposits is credited to the appropriate heads under "XXXII. Industries". The rate of interest allowed is the same as that charged to the concerns on the capital invested in them under the arrangement described in the next paragraph.

248. *Deduct—Interest transferred to Commercial Departments*—The Irrigation and Electricity Systems for which capital and revenue accounts are kept are treated as quasi-commercial concerns, whilst certain other undertakings (including those just mentioned above) are treated as commercial undertakings. Regular profit and loss statements are prepared for them every year.

The Capital Outlay on these objects may have been met from loans (the interest on which is debited to the minor head "Interest on ordinary debt") or from current revenues or balances or net receipts under deposits and advances. As a preliminary to ascertaining the profit or loss on each of these undertakings, the head of account concerned (namely, "17. Irrigation—Interest on works for which capital accounts are kept," "43. Industries" or "52. Interest on capital outlay on Electricity schemes") is debited with interest on the total Capital Outlay irrespective of the source from which it was actually provided. The amount debited as interest to these heads is shown as a deduction under the present head "22. Interest on debt and other obligations". This is only a book adjustment as between different heads of account and does not affect the expenditure as a whole.

The interest to be debited to Commercial departments is calculated in respect of Capital outlay incurred in each year at a rate to be fixed by the Government for that year with reference to the borrowing conditions of the year and the desirability of avoiding minor variations in the rate from year to year. Once the rate to be charged in respect of the capital outlay incurred in a given year has been fixed, it remains constant and interest is charged at that rate every year permanently on that part of the capital outlay.

It would not be reasonable to charge in a year a full year's interest on the outlay spread over the several months of that year. Interest is therefore calculated on the cumulative Capital outlay at the beginning of the year and on half the capital outlay during that year, that is to say, on the average of the cumulative capital outlay as at the commencement and at the close of the year.

The rates of interest adopted for calculating this interest are shown below :—

RATE OF INTEREST.

Period during which the capital outlay was incurred			Rate of interest charged in the accounts.
(1)			(2)
			PER CENT
Capital outlay incurred before 1st April 1937	..	..	4.50
Capital outlay incurred in 1937-8	..	..	4.35
Do.	{ 1938-9 }	..	4.25
	{ 1939-40 }	..	
Do.	{ 1940-1 }	..	4.75
	{ 1941-2 }	..	
Do.	1942-3	..	4.50
Do.	{ 1943-4 }	..	4.25
	{ 1944-5 }	..	
	{ 1945-6 }	..	
	{ 1946-7 }	..	
Do.	1947-8	..	4.00
Do.	1948-9	..	4.00
Do.	1949-50	..	4.00
Do.	1950-1	..	4.25
Do.	1951-2	..	4.75
Do.	1952-3	..	5.25
Do.	1953-4	..	5.25 *
Do.	1954-55	..	5.25 *

* (Provisional)

EXPLANATION OF VARIATIONS.

249. The outstanding public debt of the Composite State of Madras as on the 30th September 1953, is to be allocated between the Governments of Andhra, Mysore and Madras, in accordance with the provisions in the Seventh Schedule to the Andhra State Act, 1953. The liability for the open market loans shall rest entirely on the present Madras State, but the Governments of Andhra and Mysore will pay their share of the debt charges to the Madras Government, as and when they fall due. As regards the loans taken from the Central Government, each of the three Government will pay their share of the debt charge, direct to the Government of India on the due dates. The question of making a provisional allocation of the debt is under consideration. A rough allocation has been adopted for the purpose of the present estimates.

The increase in the Budget Estimate, 1955-56 as compared with the Revised Estimate, 1954-55 is due to provision for interest payable on the loans taken in the current year.

250. *Deduct—Interest transferred to Commercial Departments.*—The variations result from changes in total Capital Outlay on which interest is charged.

23. Appropriation for Reduction or Avoidance of Debt

	Accounts, 1953-54, (2nd six months)		Budget Estimate, 1954-55.		Revised Estimate, 1954-55.		Budget Estimate, 1955-56.	
	RS.		RS.		RS.		RS.	
	LAKHS.		LAKHS.		LAKHS.		LAKHS.	
Sinking Funds (State Loans)	30.00	..	..	..	..
Other Appropriations—Repayment of loans taken from the Government of India	10.41	40.40	..	32.12	..	..
Total	10.41	70.40	..	32.12	..	..

251. *Sinking Funds.*—The amounts set apart each year for the sinking funds in respect of loans raised in the open market and loans taken from the Government of India, repayable after a prescribed period, are debited to this head and credited to the deposit head "Appropriation for reduction or avoidance of debt—Sinking Funds". The deposit head is credited direct with the profits realized from the investment of the balances in the sinking funds and debited with charges for the redemption of debt either by the purchase of securities for cancellation or by direct discharge.

252. *Other Appropriations.*—This head is intended for the record of appropriations from revenues for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds.

253. *Other appropriations.*—Repayment of loans taken from the Government of India.—The debits to this head represent that portion of the annual equated payment to the Government of India which is treated as repayment of the principal of the consolidated loan and also any special repayment of principal that may be made to the Government of India, including repayments of loans given by the Government of India for specific purposes in connexion with the Grow More Food Campaign.

EXPLANATION OF VARIATIONS.

254. *Sinking Funds (State Loans).*—In view of the large Revenue deficit anticipated, no provision has been made under this head in the Revised Estimate, 1955-56 or the Budget Estimate, 1955-56.

255. *Other appropriations.*—Provision for the instalments of principal in respect of loans taken from the Central Government which are repayable on the equated payment system has been made in the Debt section of the accounts in the Budget Estimate, 1955-56.

25. General Administration.

256. Charges that cannot suitably be accounted for under any other major head of expenditure are debited to the major head "25. General Administration". In view of the volume and heterogeneous character of this expenditure it has been distributed for convenience over three Demands as follows:—

Demand IX—Heads of States, Ministers and Headquarters staff

Demand X—State Legislature.

Demand XI—District Administration and Miscellaneous.

Demand IX—Heads of States, Ministers and Headquarters staff.

	Accounts, 1953-54 (2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
25. General Administration—				
Heads of States and Ministers—				
Salary of the Governor	21	51	51	51
Sumptuary allowance	05	12	12	12
Secretarial staff of the Governor	33	58	55	57
Staff and household of the Governor	2.11	1.72	1.23	1.06
Expenditure from contract allowance ..	21	42	42	42
Tour expenses	40	83	99	83
Discretionary grants by the Governor ...	04	09	09	09
Ministers	1.79	2.94	2.42	3.17
Secretariat and Headquarters establishments—				
Civil Secretariats	12.79	27.50	36.25	49.37
Public Service Commission	82	2.32	2.76	2.45
Board of Revenue, Financial Commissioner and establishments	1.36	2.40	3.08	3.14
Local Fund Audit establishments	1.26	2.99	3.01	3.10
Agent for Government Consignments ...	..	..	03	06
Development Schemes—Other Development Schemes	05	25	22	23
Miscellaneous—Deduct—Contributions re- coverable from other Governments, Depart- ments, etc.	— 02	— 36	— 33	— 31
Charges in England ... ..	..	77	02	02
Total ...	21.40	43.08	51.37	65.13
Add—Recoveries	02	1.84	36	64
Total ...	21.42	44.92	51.73	65.77
47. Miscellaneous Departments—				
Statistics	23	11	2.88	2.25
Miscellaneous	58	2.06	1.56	2.00
Total ...	81	2.17	4.44	4.25
Total—Gross Demand ...	22.23	47.09	56.17	70.02

25. GENERAL ADMINISTRATION.

257. The Second Schedule to the Constitution of India and the Government of India (Governors' Allowances and Privileges) Order, 1950, as modified by the Governor of Andhra (Allowances and Privileges) Order, 1953, regulate the salary and allowances of the Governor and the funds (except in respect of discretionary grants) to be provided to enable him to discharge the duties of his office.

258. *Salary of the Governor.*—The salary fixed in the Second Schedule to the Constitution of India for the Governor is Rs. 5,500 per mensem.

259. *Sumptuary allowance.*—This is an allowance granted to the Governor for expenditure on social functions, and the entertainment of distinguished visitors at the Raj Bhavan. The expenditure from the allowance is not subject to audit.

260. *Secretarial staff of the Governor.*—The expenditure on pay and allowances and other facilities provided for the Secretarial staff including the Secretary to the Governor, as determined by the Governor under section 158 (3) of the Constitution of India is debited to this minor head.

261. *Staff and household of the Governor.*—The expenditure debited to this minor head is that on the Military Secretary and his establishment including the cost of stationery and printing for the Government Houses, the Medical establishment, maintenance and repairs of furnishings of official residences of the Governor, maintenance of gardens in the Raj Bhavan including garden establishments and purchase of motor cars for use in the Raj Bhavan.

262. *Expenditure from contract allowance.*—This allowance is intended to cover miscellaneous expenses, e.g., those incurred for the stable establishments and contingencies, liveries, wages, allowances, pensions, etc., of household servants and the maintenance of motor cars supplied to the Governor at the cost of the State, and the special expenditure which the Governor may have to incur when the President visits the State. This expenditure is not subject to audit.

263. *Tour expenses.*—The items included under this minor head comprise charges for special trains and the haulage of saloon carriages when a special train is not used, reserved accommodation for the members of the Governor's family and payments and presents for services rendered on tour, miscellaneous charges for the carriage of camp equipment, purchase and upkeep of motor lorries for use on tours and charges for the maintenance of saloons payable to the Railways. The expenditure under this minor head is subject to audit.

The total maximum amount fixed for the annual expenditure under the heads, sumptuary allowance, staff and household of the Governor (other than on maintenance of gardens) contract allowance, and tour expenses is Rs. 2,11,500. The Governor may, with the approval of the President, reappropriate, whenever necessary, from one of these heads to another, but so as not to exceed the maximum amount specified above. The maximum amount may, however, be increased in any year by—

(a) such amount as the Governor may consider necessary, to defray the leave allowances and pension charges of the Military Secretary;

(b) such further amount as may be necessary if the dearness allowance is increased; and

(c) the amount not expended in previous years.

In addition, the President of the Union may by general or special order authorize further amounts for the maintenance, improvement or replacement of the Governor's official railway saloons. The expenditure so authorized is Rs. 9,000 (Rs. 18,000 if both meter and broad gauge saloons are to be maintained).

The amount fixed for expenditure on maintenance of gardens is Rs. 10,000. It forms part of the limit fixed jointly for the undermentioned in respect of official residences of the Governor:—

- (1) Improvements to official residences.
- (2) Maintenance of gardens.
- (3) Electricity.
- (4) Water.
- (5) Taxes.
- (6) Repairs.

Item (2) is provided under the present head and the others under "50. Civil Works". It is permissible for the Governor to re-appropriate between these items without exceeding the limit of Rs. 80,000 in any financial year.

264. *Discretionary grants by the Governor.*—A lump-sum is placed every year at the disposal of the Governor for making petty grants and charitable donations to hospitals and other local institutions of a public or quasi-public character, which deserve assistance from public funds. The expenditure is subject to audit.

265. *Ministers.*—The expenditure on the pay and allowances of Ministers and the subordinate and menial staff attached to them, telephone and other contingent charges are debited to this minor head.

266. *Civil Secretariats.*—The expenditure connected with the Departments of the Secretariat, the Translators to Government, the Tribunal for Disciplinary Proceedings, the Inspector and Deputy Inspectors of Municipal Councils and Local Boards, including the staff sanctioned for the implementation of the Village Panchayat Act and expenditure on elections to local bodies conducted by the Inspector and his subordinates is debited to this minor head. The pay and allowances of the staff attached to the State Guest House are also debited to this minor head.

267. *Public Service Commission.*—The expenditure on account of the Andhra Public Service Commission including that relating to the examinations conducted by the Commission is debited to this minor head.

268. *Board of Revenue, Financial Commissioner and Establishments.*—To this minor head is debited all expenditure on the Board of Revenue except the portions debited to the major heads "7. Land Revenue—c. Headquarters Establishment," "6. State Excise Duties—Superintendence—Excise Commissioner," "63. Extraordinary Charges—Establishments for Price Control," "13. Other Taxes and Duties—Commercial Taxes" and "25. yy—Development Schemes—Food Production."

269. *Local Fund Audit Establishments.*—The charges on account of the Examiner of Local Fund Accounts and his establishments both at headquarters and in the districts are debited to this minor head.

270. *Agent for Government Consignments.*—According to the agreement entered into with the Government of Madras, the cost of the Agent for Government consignments, Madras, and his staff employed for handling consignments of stores relating to the Governments of Madras and Andhra imported or exported and the expenditure on contingencies is allocated between the Madras and Andhra States each year in proportion to the number of packages relating to each of the States actually handled by the above staff and the share of this Government is debited to this minor head.

271. *Miscellaneous—Deduct—Contributions recoverable from other Governments, Departments, etc.*—Payments made by the Government of India to the Andhra Government for the administration of Agency subjects and for other work done on their behalf in the Secretariat are taken in reduction of expenditure by credit to this head.

272. *Charges in England.*—Under this minor head is debited the expenditure on the leave salaries and sterling overseas pay of the officers whose pay is debitable to the foregoing minor heads, stores purchased in England, and the contribution payable by the Andhra Government towards the cost of the High Commissioner for India and his establishment.

47. MISCELLANEOUS DEPARTMENTS.

273. *Statistics.*—The expenditure debited to this minor head relates to the staff in the office of the Registrar-General of Births, Deaths and Marriages, the staff employed in the office of the Director of Public Health for the compilation of Vital Statistics, and the establishment in the office of the Board of Revenue (Statistical Branch).

274. *Miscellaneous.*—The expenditure relating to the Women's Welfare Department is debited to this head.

EXPLANATION OF VARIATIONS.

275. The increase is mainly due to the appointment of additional staff in Secretariat Departments for Planning and Elections work and to the payment to the Accountant-General towards the cost of the staff in his office doing Contributory Provident Pension Fund work relating to the staff of the State Government.

Demand X—State Legislature.

		Accounts, 1953-54. (2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
		RS.	RS.	RS.	RS.
		LAKHS.	LAKHS.	LAKHS.	LAKHS.
25. General Administration—					
State Legislature—					
Legislative Assembly	...	2.34	5.03	4.00	6.05
State Legislative Secretariat	...	.52	1.12	1.36	1.35
Elections for Legislatures	...	3.32	12.46	38.81	21.14
Deduct—Contributions recoverable from					
other Governments, Departments, etc.	...	3.00	10.18	5.09	8.47
Charges in England	...		.01	.01	.01
Total	...	3.18	8.44	39.09	20.08
Add—Recoveries	...	3.00	10.18	5.16	8.54
Total—Gross Demand	...	6.18	18.62	44.25	28.62

Expenditure.

256. *Legislative Assembly.*—The pay and allowances of the Speaker, Deputy Speaker and Members, the contingent expenditure of the Assembly including the cost of books bought for the library, and expenditure by the House Committee are debited to this minor head.

257. *State Legislature Secretariat.*—The expenditure on the office establishment of the State Legislature is debited to this minor head.

258. *Elections for Legislatures.*—Expenditure on the elections for the Union Parliament and the Andhra Legislature and on election courts appointed for the trial of election petitions is debited to this minor head.

259. *Deduct—Contributions recoverable from other Governments, Departments, etc.*—“Payments made by the Government of India to the Andhra Government on account of the Centre's share of the ‘extra’ expenditure incurred by the Andhra Government on the annual revision and printing of electoral rolls for assembly and parliamentary constituencies and bye-elections, if any, to the Union Parliament are taken in reduction of expenditure by credit to this head when the recovery is made in the same year as that in which the expenditure is incurred.”

EXPLANATION OF VARIATIONS.

259. The increase in the Revised Estimate for 1954-55 and the Budget Estimate for 1955-56 are due mainly to the conduct of elections to the State Legislative Assembly.

Demand XI—District Administration and Miscellaneous.

		Accounts 1953-54. (2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
		RS.	RS.	RS.	RS.
		LAKHS.	LAKHS.	LAKHS.	LAKHS.
25. General Administration—					
District Administration—					
General establishments	...	12.57	24.36	26.52	25.73
Subdivisional establishments—	...	13.96	31.76	32.28	30.49
Other establishments	...	70.52	1,60.78	1,61.89	1,58.30
Miscellaneous—					
Discretionary grants by Collectors	...	.15	.28	.28	.28
Miscellaneous	...	2.49	3.68	8.46	10.96
Deduct—Contributions recoverable from					
other Governments, departments, etc.	...	.15	.15	.24	.31
Development Schemes	...	29.58	47.27	84.88	78.60
Charges in England	...	.02	..	.17	.05
Total	...	1,29.29	2,67.98	3,14.24	3,04.10
Add—Recoveries	...	.01	.19	.24	.33
Total	...	1,29.30	2,68.17	3,14.48	3,04.43
47. Miscellaneous departments—					
Miscellaneous	...	1.50	4.21	3.75	3.80
Total—Gross Demand	...	1,30.80	2,72.38	3,18.23	3,08.23

Expenditure.

25 GENERAL ADMINISTRATION

281. The general principle adopted in determining what charges should be debited to District Administration is that any amount definitely spent on work connected only with a single major head should be debited to that major head, whilst amounts spent on work connected with more than one major head should be debited to "25 General Administration—District Administration."

282. *General establishments.*—The expenditure debited to this major head is that on the Collectors of districts and their establishments, including all charges in connexion with suits to which the Government are a party, the establishments connected with district treasuries and sub-treasuries and establishments for the management of the estates taken over by the Government.

283. *Subdivisional establishments.*—This head shows the charges on account of Additional District Magistrates and Personal Assistants to Collectors, Sub-Collectors, Assistant Collectors and Deputy Collectors and their establishments, and the staff sanctioned for the management of the estates taken over by the Government under the Madras Estates (Abolition and Conversion into Ryotwari) Act and the allowances granted during the period of training to Indian Administrative Service candidates allotted to Andhra.

284. *Other establishments.*—The expenditure relating to taluk establishments, namely, Tahsildars, Deputy Tahsildars and Sub-Magistrates and their establishments including those sanctioned in connexion with estates management work, village establishments in ryotwari and proprietary villages, the construction of village charities and other works, cattle-pounds including the commission paid to pound keepers, revenue process-servers and amins, and establishments for stamping weights and measures is shown under this head. The expenditure on the special revenue staff for acquisition of lands for land colonization schemes is also debited to this head.

285. *Discretionary grants by Collectors.*—These grants are given, at their discretion, by Collectors for general purposes of a public nature calculated to be of benefit to their districts, e.g., the construction and improvement of public baths and bathing places, culverts and bridges on village cart-tracks, wells or other sources of drinking water for the poorer classes, the provision and maintenance of playgrounds for village elementary schools, burial and burning grounds, contributions for the relief of poor people on the outbreak of plague and other sudden calamities and rewards to private individuals for specially meritorious conduct.

286. *Miscellaneous.*—The expenditure on the establishment, maintenance and operation of broadcasting stations and on programmes is met by the Government of India. The cost of installation of public receiving sets, the charges on account of the Radio Engineer and his establishment and the cost of rural and municipal receiving sets purchased on behalf of local bodies and the maintenance charges of the sets are debited to this head. The recoveries effected from local bodies towards the cost of purchase and maintenance of the sets are credited as receipts under "XLVI. Miscellaneous"—see paragraph 172. The expenditure on protection of the eroded margin of the Gowtami river, East Godavari district, village responsibility scheme for guarding railways, compilation of the National Register of citizens, compilation of the District Census Hand Books, free distribution of gift milk powder and scheme for the training of clerks and accountants are also debited to this head. The entire expenditure on the village responsibility scheme for guarding railways is recoverable from the Government of India.

287. *Deduct—Contributions recoverable from other Governments, departments, etc.*—Payments made by the Government of India to the Andhra Government for work done on their behalf in the offices of Collectors, etc., are taken in reduction of expenditure by credit to this head.

DEVELOPMENT SCHEMES.

288. The expenditure on local development projects financed by the Government of India, village road development works, the expenditure on the scheme for intensive rural reconstruction work, the supervising staff controlled by the Commissioner for Food Production, subsidies for the sinking of wells for Growing More Food, National Extension Service Scheme which are included in the Five-Year Plan, and special revenue staff for the resettlement of demobilized personnel, and for reclamation of land are debited to this head.

The grant-in-aid from the Government of India and contribution from other sources are credited to "XLVI. Miscellaneous."—See paragraph 171 above.

289. *Charges in England.*—Leave salaries of officers drawn in England are debited to this head.

47. MISCELLANEOUS DEPARTMENTS.

290. The expenditure pertaining to the maintenance of Charitable and other institutions in the merged areas and the administration of the Madras Hindu Religious and Charitable Endowments Act, 1951, is debited to this head.

EXPLANATION OF VARIATIONS.

291. The increase is due mainly to larger provision for (a) local development works (b) payment of subsidies for the sinking of wells (as a Grow More Food measure) and (c) National Extension Service Schemes.

Demand XII—Administration of Justice.

	Accounts, 1953-54 (2nd six months)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
27. Administration of Justice—				
High Court .. .. .	..	..	5.54	7.79
Law Officers	1.83	4.48	4.55	4.55
Administrator-General .. .. .	..	..	..	..
Official Assignee .. .. .	..	..	..	..
Civil and Sessions Courts	15.13	35.72	34.38	35.65
Criminal Courts	9.25	21.33	21.94	21.04
Charges in England .. .. .	..	0.30	..	..
Total—Net Demand	26.21	61.83	66.41	69.05
Add—Recoveries .. .. .	..	..	..	..
Total—Gross Demand	26.21	61.83	66.41	69.04

Expenditure.

292. *High Court.*—The administrative expenses of the High Court, including salaries and allowances of the Judges, the officers and the servants of the court and the charges connected with its Translation and Printing Department, and the publication of the Andhra Law Reports are debited to this head.

293. *Law Officers.*—The expenditure on retaining fees allowed to the Advocate-General, the Government Pleader, the Public Prosecutor for the Andhra State and on the Government ministerial establishments sanctioned for them, the retaining fees of the Government Pleaders and Public Prosecutors in the mufassal and the fees, travelling allowances and contingent expenditure allowed to them and to others specially employed to conduct cases on behalf of the Government and fees to pleaders in pauper suits is debited to this minor head.

294. *Administrator-General.*—This minor head records the charges relating to the Administrator-General and Official Trustee and his staff. The Administrator-General and Official Trustee of the Madras State has also been appointed as the Administrator-General and Official Trustee of the Andhra State.

295. *Civil and Sessions Courts.*—All the expenses relating to the Civil and Sessions Courts, including the expenditure on copyists and process-service establishments in such courts, are debited to this minor head.

296. *Criminal Courts.*—The charges relating to whole-time magisterial officers, such as Additional First-class Magistrates, Stationary Sub-Magistrates and Bench Courts and the amounts paid to local bodies, forest panchayats and others in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments, are debited to this minor head. No portion of the expenditure relating to the Subdivisional Magistrates and others doing both revenue and magisterial work is debited to this minor head.

297. *Charges in England.*—The law charges incurred in England on behalf of the Government of Andhra, the leave salaries and sterling overseas pay of officers of the Judicial department and the cost of books and periodicals purchased in England are shown under this head.

EXPLANATION OF VARIATIONS.

298. The increase in the provision in the Revised Estimate, 1954-55 is due to the establishment of a separate High Court for Andhra at Guntur in the month of July 1954.

299. Provision has been made in the Budget Estimate, 1955-56 for the appointment of one additional District Munsif for each of the District Munsif's Courts at Rajamahendravaram in the Visakhapatnam district, Bapatla in the Guntur district and Tanuku and Ilakur in the West Godavari district.

Demand XIII—Jails.

The expenditure booked under the heads mentioned below is included in this demand :—

28. Jails and Convict Settlements.

47. Miscellaneous Departments—Vigilance Service

	Accounts, 1953-54 (2nd six months.)	Budget Estimate, 1954-55,	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
28. Jails and Convict Settlements				
Jails	9.98	10.50	16.64	15.83
Jail manufactures	0.26	0.94	0.70	0.70
Charges on account of persons confined or detained in jails outside the State ... ..	..	2.64	2.64	2.50
Works ... ..	..	..	..	..
Charges in England ... ..	..	..	..	..
Total—28 ...	10.24	14.08	19.98	19.03
47. Miscellaneous Departments—Vigilance Service ... ..	..	..	..	..
Total—Gross Demand ...	10.24	14.08	19.98	19.03

Expenditure.

28. JAILS AND CONVICT SETTLEMENTS.

300. *Jails*.—The expenditure debited to this minor head is that relating to the Inspector-General of Prisons and Chief Inspector of Certified Schools. Charges for the Police custody of under-trial prisoners and their production before courts and the expenditure on the administration of the Madras Probation of Offenders Act, etc., are also debited to this head.

301. *Jail manufactures*.—The expenditure on the purchase of raw materials, and on manufacturing and other charges in jails and certified schools is debited to this minor head. The value of the articles manufactured in one jail and supplied to the maintenance department of the same jail or to the maintenance and manufactory departments of other jails in the State is taken in reduction of expenditure under this head. The net expenditure under the minor head is fully covered by the receipts, which are credited to the head "XXII. b. Jails and Convict Settlements—jail manufactures—Other manufactures."

302. *Charges on account of persons confined or detained in jails outside the State*.—Payments to Madras and Mysore States for the maintenance of prisoners belonging to the Andhra State are debited to this minor head.

303. *Charges in England*.—This head exhibits the expenditure incurred in England on the leave salary and sterling overseas pay of the officers of the Andhra State Jail department, and stores for the Jail department.

EXPLANATION OF VARIATIONS.

304. *Jails and Convict Settlements*.—Reduced provision was made in the Budget Estimate, 1954-55 on account of the general amnesty proclaimed in January 1954. There was, however, large and unforeseen increase in the jail population. This accounts for the variation between the Budget Estimate, 1954-55 and Revised Estimate, 1954-55. The Budget for 1955-56 provides for the improvements to the sub-jail at Chandragiri.

Demand XIV—Police.

305. The expenditure booked under the heads mentioned below is included in this demand:—

29. Police—

47. Miscellaneous departments (settlements under the control of the Police department; Fire Services).

	Accounts 1953-54 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
29. Police—				
Superintendence	1.39	2.89	3.57	3.62
District Executive Force	85.72	2,05.73	2,04.10	2,04.56
Police Training Schools ... ..	.53	1.08	1.29	1.49
Village Police	0.07	0.10	0.18	0.18
Criminal Investigation Department	3.85	8.43	9.62	9.59
Railway Police	3.76	9.32	8.25	8.25
Special Police	11.08	25.13	29.25	23.43
Miscellaneous ... ..	..	..	..	..
Works ... ..	..	..	..	..
Charges in England	0.01	0.03	0.03	0.03
Total ...	1,06.41	2,52.71	2,56.29	2,51.15
Add—Recoveries	0.11	0.53	0.41	0.37
Total—Police (Gross) ...	1,06.52	2 53.24	2,56.70	2,51.52
47. Miscellaneous Departments—				
Labour—Settlements under the control of the				
Police department	0.50	0.92	0.95	0.27
Fire Services	4.17	3.77	11.91	12.17
Total ...	4.67	9.69	12.86	13.14
Add—Recoveries	0.18	0.30	0.47	0.48
Total—Miscellaneous Departments (Gross)	4.85	9.99	13.33	13.62
Total—Gross Demand ...	1,11.37	2,63.23	2,70.03	2,65.14

Expenditure.

29. POLICE.

306 The expenditure debited to the major head “29. Police” is not the full expenditure on policing the State. The village policing is mostly done by talayaris in both ryotwari and proprietary estates villages and the provision for the cost of these talayaris is made under “25. General Administration—District Administration.”

The expenditure relating to Police force in the State capital and the mufassal police is booked under this head.

307. Superintendence.—The expenditure relating to the Inspector-General and the territorial Deputy Inspectors-General and their establishments is accounted for under this head.

308. District Executive Force.—To this minor head is debited the expenditure on the pay and allowances together with charges relating to contingencies, clothing and arms and equipment of the mufassal police, the departmental construction and maintenance of police quarters, police establishments for the enforcement of Prohibition, temporary police establishments to guard houses evacuated during plague, and the Visakhapatnam harbour and quarantine police. The cost of the Visakhapatnam harbour quarantine police, as also of police escorts for postal remittances, is recovered from the Government of India and adjusted in reduction of expenditure under this minor head, while two-thirds of the cost of the Visakhapatnam harbour police is recovered from the Visakhapatnam harbour funds and credited as receipts under the head “XXIII. Police”.

309. Police Training Schools.—The expenditure debited to this head is that incurred on recruits' schools for constables.

310. *Village Police*.—The expenditure under this head represents the pay of those talayaris who work directly under the police and are employed in localities near the hills, and also the batta payable to talayaris and vettis for guarding railway lines.

311. *Criminal Investigation Department*.—The expenditure on the Criminal Investigation Department, which is under a separate Deputy Inspector-General of Police, is debited to this minor head.

312. *Special Police*.—This minor head is intended to show the cost of police forces which are constituted for special purposes and organized on a system different from the regular district executive force like the Armed Police Units.

313. *Works*.—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

314. *Charges in England*.—The expenditure debited to this head is that incurred in England on leave salaries and sterling overseas pay of Police officers and on stores.

47. MISCELLANEOUS DEPARTMENTS.

315. *Labour*.—The expenditure incurred on settlements in charge of the Police department, including grants to the Salvation Army for the supervision of the Stuntipuram Settlement is debited to this head.

316. *Fire Services*.—The cost of the Fire Services establishments employed for peace-time requirements is debited to this minor head.

EXPLANATION OF VARIATIONS.

317. The Budget for 1955-56 includes provision for some new schemes, viz., formation of taluk police station and employment of additional staff for Srikakulam Police Station, Visakhapatnam North district (Rs. 0.28 lakh) and employment of additional staff for increasing the vacancy reserve of Sub-Inspectors of Police (Rs. 0.12 lakh).

318. The increase in the Revised Estimate, 1954-55 and Budget Estimate, 1955-56 under "Fire Services" is due to provision made for repairs to and replacements of fire-fighting appliances and for supply of uniform to Fire Services personnel.

Demand XV—Education.

319. This demand comprises the expenditure booked under the heads "36. Scientific Department" "37. Education" and "47. Miscellaneous Departments (Examinations and Preservation and Translation of Ancient Manuscripts)":—

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
36. SCIENTIFIC DEPARTMENTS—				
Museums—				
Grant-in-aid and donations to Scientific Societies and Institutes ...	..	..	·02	..
Total—Scientific Departments.	..	..	·04	..
37. EDUCATION—				
University—				
Grants to Universities ...	1·95	8·36	14·86	9·66
Government arts colleges ...	4·47	10·76	10·76	11·56
Grant to non-Government arts colleges ...	8·01	5·92	6·71	9·00
Government professional colleges ...	0·85	1·85	1·85	2·12
Grants to non-Government professional colleges ...	0·25	0·30	0·33	0·33
Total—University ...	15·53	27·19	34·51	32·67
Secondary—				
Government secondary schools ...	2·45	5·27	4·33	4·60
Direct grant to non-Government secondary schools ...	12·28	15·62	16·11	16·11
Grants to local bodies for secondary education ...	6·40	20·79	20·88	19·98
Total—Secondary ...	21·13	41·68	41·32	40·69

37. EDUCATION—cont.

					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
<i>Primary -</i>								
Government primary schools					1.44	2.60	0.18	0.18
Direct grants to non-Government primary schools					1,10.29	1,79.65	1,80.96	1,81.01
Grants to local bodies for primary education.					42.65	60.80	55.47	53.37
Total—Primary ...					1,54.38	2,43.05	2,36.61	2,34.76
<i>Special</i>								
Government special schools					6.76	11.21	11.21	11.56
Direct grants to non-Government special schools					6.37	8.48	9.26	9.35
Grants to local bodies for special education ..					..	..	..	..
Total—Special ...					13.63	19.69	20.47	20.91
<i>General -</i>								
Direction					1.01	2.34	2.16	2.24
Inspection					7.72	16.91	17.09	15.75
Scholarships					0.88	1.24	1.14	1.21
Miscellaneous					6.79	8.13	8.37	8.31
Total—General ...					16.40	28.62	28.76	27.51
Development Schemes					25.38	60.65	59.81	61.81
Charges in England					0.89	1.29	0.41	0.18
Total—Education ...					2,47.34	4,22.17	4,21.89	4,18.53
Add Recoveries					3.02	2.50	4.00	4.00
Gross Total - Education ..					2,50.36	4,24.67	4,25.89	4,22.53

47. MISCELLANEOUS DEPARTMENTS—

Examinations					2.58	5.78	7.46	7.89
Preservation and translation of ancient manuscripts (survey of records) ... ..					..	..	0.01	..
Total—Miscellaneous Departments ...					2.58	5.78	7.47	7.89
Total—Gross Demand ...					2,52.94	4,30.45	4,33.40	430.42

Expenditure.

36. SCIENTIFIC DEPARTMENTS.

320. Miscellaneous expenditure relating to acquisition of ancient coins, etc., and the contribution to the National Art Treasures Purchase Fund are shown under this head.

37. EDUCATION.

321. The expenditure debited to this major head relates to transactions under the control of the Education Department and connected with general education. Expenditure on special education, e.g., in medicine, agriculture, co-operation and industrial technique or for special sections of the community, such as the fishermen communities, communities eligible for help by the Harijan Welfare Department and the like, is debited to the respective subject-heads according to the department which incurs the expenditure. Expenditure on buildings is also not included under this head.

The major head "37. Education" is subdivided into several sub-major heads, namely, University, Secondary, Primary, Special, General and Charges in England.

UNIVERSITY.

322. This covers expenditure connected with courses of studies prescribed by the Universities for their degree examinations.

The following are the minor heads :—

323. *Grants to Universities.*—The recurring grant-in-aid of the general resources of the Andhra University and grants for specific purposes, e.g., grants to the Andhra University for instituting post-graduate courses in pure and applied geology, and for establishment of a farm for experimental work by the Botany Department, construction of hostels, etc., and grant-in-aid of the general resources of Sri Venkateswara University which was established in September 1954, are debited to this minor head.

324. *Government Arts Colleges.*—Expenditure relating to Government Arts and Science Colleges, including those which have Intermediate and Secondary Departments attached to them, is debited to this minor head.

325. *Grants to non-Government Arts Colleges.*—The several classes of grants given are teaching grants which are grants towards regular maintenance, grants for buildings, playgrounds and equipment, and contributions to the provident funds of teachers in non-Government Institutions. The grants mentioned do not ordinarily exceed half the total net expenditure on an institution.

In respect of provident funds, the Government contribution is paid when a teacher retires or for other accepted reasons withdraws his deposits and is equal to one-third of the amount standing to his credit in his account, i.e., his contributions and the management's contributions equal to half his contributions and the accumulated interest thereon.

326. *Government Professional Colleges.*—The expenditure relating to the Teachers' Training Colleges (including the model schools attached to them), is debited to this minor head.

327. *Grants to non-Government Professional Colleges.*—The non-Government Professional Colleges which receive grants at present are St. Joseph's Training College for Women, Guntur; M.R. College, Vizianagaram, and the A.C. College, Guntur (B Ed. section).

SECONDARY.

328. This covers expenditure on secondary education including courses of studies prescribed by the Government for the Secondary School-Leaving Certificate and other examinations preliminary to the instruction required for the University Intermediate Examinations.

The following are the minor heads :—

329. *Government Secondary Schools.*—The expenditure on non-European Government Secondary Schools (mostly for Muslims and girls) and on the Government manual training and wood-work and domestic science and needlework classes for European schools is debited to this minor head.

330. *Direct grant to non-Government Secondary Schools.*—Grants in respect of non-Government Secondary Schools other than those under the control of local bodies are debited to this minor head. These grants are regulated by the Code of Regulations for European Schools and the Madras Grant-in-aid Code for Indian Schools, and are generally for maintenance, including rents for school and hostel buildings and compensation for the fee or other concessions to poor pupils and children of ex-army men prescribed in the Code, buildings, playgrounds, equipment and provident funds.

331. *Grants to Local Bodies for Secondary Education.*—Maintenance grants are given to Local Bodies for Secondary Education on the basis of half the net cost from January 1947. Local bodies are also eligible for half-grants for buildings, playgrounds and equipment in respect of their secondary schools.

PRIMARY.

332. This covers expenditure on elementary education.

The minor heads are—

333. *Government Primary Schools.*—The expenditure on schools maintained by the Government for imparting elementary education is debited to this head.

334. *Direct grants to non-Government Primary Schools.*—Grants for European Primary Schools and for Indian Orphanages and maintenance (i.e., teaching—pay and dearness allowance of teachers), building, equipment and fee concession grants to all Elementary Schools other than those maintained by local bodies and panchayats are debited to this minor head.

335. *Grants to Local Bodies for Primary Education.*—The local authorities to whom grants are given are—

- (1) municipalities and district boards; and
- (2) panchayats.

Municipalities and district boards are eligible for—

- (a) Fixed grants in respect of Elementary Schools under local bodies opened prior to the date of coming into force of the Elementary Education Act, 1920, of the Government schools transferred to their control on the coming into force of the Act, and of schools subsequently opened at the cost of the Government;
- (b) grants towards the proceeds of the education tax collected by them; and
- (c) grants for manual training classes, buildings and the educational concessions to children and dependants of persons who served in the Armed Forces in time of War.

Panchayats are given maintenance (i.e., teaching) and building grants.

SPECIAL.

336 Expenditure on schools imparting instruction other than those falling under the foregoing categories is included in this sub-major head.

The minor heads are—

337. *Government Special Schools.*—These schools are intended to impart instruction to pupil-teachers of the Secondary and Elementary Grades for the Training School-Leaving Certificate Examination, the passing of which is ordinarily insisted upon before they are employed as teachers.

338. *Direct grants to non-Government Special Schools.*—Not only Teachers' Training Schools but all special schools which are aided by the Government fall into this category. Examples are : Andhra Training College of Physical Education, Vijayavada; Sanskrit and Arabic Schools and Colleges. In addition to the ordinary teaching, provident fund, building and equipment grants, Teachers' Training Schools are eligible also for grants to pay stipends to pupil teachers under training.

GENERAL.

The minor heads are—

339. *Direction.*—Expenditure relating to the Director of Public Instruction and his deputies and subordinate staff, on books purchased by him for free distribution to schools and other institutions and on customs duty on stores for all departmental institutions purchased abroad is debited to this minor head.

340. *Inspection.*—Expenditure on the Government staff for inspection of all secondary, elementary and special schools, including the Inspector of Oriental Schools and on the Government Specialists in physical education for boys and girls is debited to this minor head.

341. *Scholarships.*—An allotment is made annually for the grant of scholarships for poor students in both Government schools and non-Government, aided local board and special schools. The maximum number of scholarships that may be granted for each grade of instruction, namely, collegiate, secondary and elementary, is fixed by the Government and scholarships may be sanctioned by the Director up to the maximum.

342. *Miscellaneous.*—Expenditure on the following items is debited to this head :—

- (1) The European Scholarship Examination, the expenditure on which is covered by the fees levied;
- (2) Contribution towards the running expenses of the Inter-State Board for European Education;
- (3) Text-book Committee;
- (4) Grants to panchayats for libraries and Grama sanghams and to the Boy Scout and Girl Guide movements;
- (5) Central libraries;
- (6) National Cadet Corps;
- (7) Charges on account of the Madras Public Libraries Act, 1948;
- (8) Grants to cover the Secondary School-Leaving Certificate fees of children of Ex-Army Men, expenditure relating poet lauretship, grant to the Andhra Historical Research Society, Rajahmundry, grant to the Telugu Bhasha Samithi, Madras, for publication of Telugu Encyclopædia, and other miscellaneous grants; and
- (9) Educational concessions and boarding charges.

343. *Development Schemes*.—Expenditure on all development schemes is debited to this minor head under two sections, namely, "Five-Year Plan Schemes" and "Other Development Schemes".

The main items, the expenditure of which is debited to this minor head are:—

- (i) The Engineering Colleges at Kakinada and Anantapur.
- (ii) Basic Education.
- (iii) Grants to local bodies for the introduction of compulso^r, elementary education.
- (iv) Schools for defectives.
- (v) Adult education classes and night schools.
- (vi) State Central Libraries; and
- (vii) Audio-visual education.

344. *Charges in England*.—The expenditure on leave salaries, stores for educational institutions and scholarships for technical training incurred in the United Kingdom is debited to this head.

47. MISCELLANEOUS DEPARTMENTS.

345. *Examinations*.—Under this head are recorded the charges connected with the Village Officers' Special Tests and the examinations conducted by the Commissioner for Government Examinations, e.g., the Secondary School-Leaving Certificate, Training-School Leaving Certificate, technical and other miscellaneous examinations. The fixed amounts of compensation paid to the Andhra University for the loss of fee income from the Matriculation Examination due to the introduction of the Secondary School-Leaving Certificate Examination are also debited to this head.

346. *Preservation and Translation of ancient manuscripts (Survey of Records)*.—This head records the expenditure relating to meetings of the Regional Committee for the survey of historical records convened under the auspices of the Indian Historical Records Commission.

EXPLANATION OF VARIATIONS.

347. *Scientific Department*.—The provision in the Revised Estimate, 1954-55 for expenditure relating to the acquisition of certain pre-Buddhist coins from Anantavilli village in Guntur district and for a contribution to the National Art Treasures Purchase Fund.

348. *Education*.—Provision has been made in the Revised Estimate, 1954-55 for a grant of Rs. 7.50 lakhs to Sri Venkateswara University. Provision has been made in the Budget Estimate, 1955-56 for a grant to Sri Venkateswara University (Rs. 5 lakhs) and grant to Andhra University (Rs. 1.20 lakhs).

349. *Miscellaneous Departments—Examinations*.—The increase in the Revised Estimate, 1954-55 and the Budget Estimate, 1955-56 is due to employment of a large number of examiners, assistant superintendents and tabulators consequent on the increase in the number of candidates that appeared for the Secondary School Leaving Certificate and Training School-Leaving Certificate Examinations, Government Technical Examinations, etc.

Demand XVI—Medical.

—	Accounts, Budget, Revised, Budget			
	1953-54, 2nd six months.	Estimate, 1954-55.	Estimate, 1954-55.	Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
38. Medical—				
Medical establishments	2.11	5.08	5.21	5.22
Hospitals and dispensaries	29.42	74.37	60.74	63.10
Medical colleges and schools	2.25	5.48	5.42	5.56
Mental hospitals	0.62	1.21	1.39	1.40
Chemical Examiner ... ..	..	..	0.07	..
Development Schemes	1.50	14.62	12.84	10.86
Charges in England	0.03	0.70	0.74	0.05
Total—Net Demand ...	35.93	1,01.46	86.41	86.19
Add—Recoveries ... ..	..	..	..	..
Total—Gross Demand ...	35.93	101.46	86.41	86.19

Expenditure.

350. *Medical Establishments.*—The charges relating to the Director of Medical Services and District Medical Officers and their establishments and contingent expenditure, the pay of Assistant Surgeons who do not hold sanctioned posts but are kept on reserve duty in hospitals owing to the number of officers on leave being less than allowed for, the leave salaries of all medical officers belonging to cadres which have a leave and vacancy reserve and the expenditure on account of the staff employed in the Director of Medical Services' office for the administration of the Drugs Act, 1940, are debited to this head, as also the travelling allowances paid to the persons sent as members of the All-India Medical, Nursing, Dental and Pharmacy Councils, and the customs duty on imported stores for all medical institutions.

351. *Hospitals and Dispensaries.*—Under this minor head are shown the charges relating to all Government hospitals and dispensaries in the Andhra State (excluding Mental hospitals, the pay and allowances of Government Medical Officers employed in institutions under the control of local bodies at taluk headquarters and at other stations (subject to recovery in the latter case), grants to local bodies and private institutions for the maintenance of hospitals and dispensaries and sanatoria and for buildings and equipment grants to private leprosy institutions and tuberculosis sanatoria, and subsidies to medical practitioners and midwives in connexion with rural dispensaries.

352. *Medical Colleges and Schools.*—The expenditure on the Medical College at Visakhapatnam and expenditure connected with the scheme for the training of village vaidyas, are debited to this minor head.

353. *Mental Hospitals.*—To this minor head are debited the charges relating to the Mental Hospital at Waltair.

354. *Chemical Examiner.*—Under this head are shown the charges payable to the Union Government for examinations conducted by their Serologist and also the charges payable to the Government of Madras for examinations conducted by the Chemical Examiner to that Government.

355. *Charges in England.*—The sterling overseas pay and leave salaries of Medical Officers and Government scholarships drawn in England and the cost of stores purchased in England for the Medical Department are debited to this minor head.

EXPLANATION OF VARIATIONS.

356. The original provision in the Budget Estimate, 1954-55 was an overestimate. The Revised Estimate, 1954-55 and Budget Estimate, 1955-56 are based on actual requirements.

Demand XVII—Public Health.

—	Accounts, 1953-54. 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
30. Public Health—				
Public Health establishments	3.12	9.00	8.09	10.18
Grants for public health purposes	1.20	2.70	2.61	3.55
Expenses in connexion with epidemic diseases	0.24	0.45	0.42	0.52
Bacteriological laboratories	0.02	0.05	0.04	0.04
Works—Sanitary works and rural water- supply	6.01	1.50	3.00	4.00
Development schemes	17.77	41.44	39.30	66.09
Charges in England ... ..	..	..	..	..
Total—Net Demand ...	28.36	55.14	53.46	84.38
Add—Recoveries ... ..	..	2.75	3.48	2.62
Total—Gross Demand ...	28.36	57.89	56.94	87.00

Expenditure.

357. *Public Health Establishments.*—The expenditure debited to this minor head relates to the Director of Public Health and Assistant Directors, District Health Officers, Municipal Health Officers and their assistants, Health Inspectors, the Sanitary Engineer and Deputy Sanitary Engineers and the Mechanical Expert for the inspection of local bodies water-works and pumping plant the Director of Town-Planning, and the Research Health Officer and their staff, and contingent expenditure, including the annual contribution to the East Godavari Agency District Board for the employment of vaccinators in the Bhadrachalam taluk. Recoveries of centage charges on account of plans and estimates prepared by the Sanitary Engineering Department for water-supply and drainage schemes of local authorities are taken in reduction of expenditure under this head.

358. *Grants for Public Health Purposes.*—The expenditure on grants to local bodies for water-supply and drainage schemes executed by them and for anti-malarial and cholera preventive measures, to health and child-welfare associations, and to the East Godavari Agency District Board for sanitary and other arrangements during the annual Sri Rama Navami festival at Bhadrachalam is debited to this minor head.

359. *Expenses in connection with epidemic diseases.*—Under this minor head is shown the expenditure on plague establishments and preventive measures.

360. *Works.*—The expenditure on schemes of protected water-supply in rural areas is debited to this minor head.

361. *Charges in England.*—The charges relate to the leave salary of officers who spend their leave in Europe, sterling overseas pay.

EXPLANATION OF VARIATIONS.

DEVELOPMENT SCHEMES.

362. The Government of India have drawn up a National Filaria Control Scheme organized under the supervision and guidance of the Director, Malaria Institute, Delhi. Under this scheme, it is proposed to set up a demonstration project for the control of filariasis in each State which will operate for a period of two years, 1954-55 and 1955-56. The estimate includes a provision of Rs. 7.9 lakhs for the implementation of the scheme in this State during 1955-56 with one control unit and two survey units.

363. The Revised Estimate, 1954-55 and the Budget Estimate, 1955-56 include a provision of Rs. 10 lakhs and Rs. 50 lakhs, respectively for the National Water-supply and Sanitation Schemes for rural areas.

364. The Budget for 1955-56 includes provision for some new schemes, viz., additional field teams for mass B.C.G. vaccination campaign (Rs. 0.32 lakh), revision of the scale of pay of Health Officers, Class I (Rs. 0.10 lakh); appointment of a Sanitary Engineer of the status of Superintending Engineer in the Chief Engineer, Public Works Department's office (General and Buildings), (Rs. 0.14 lakh), implementation of anti filariasis and anti-mosquito measures by certain local bodies (Rs. 0.05 lakh), improvements to the Maternity and Child Welfare Centre, Kurnool (Rs. 0.15 lakh) and maintenance grant to the Kasturba Maternity Home, Sitanagaram (Rs. 0.02 lakh).

Demand XVIII—Agriculture and Fisheries.

					Accounts, 1953-54. 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
40. Agriculture—								
Direction	...	...	...	...	0.93	2.36	2.80	2.90
Superintendence	...	...	...	...	1.11	2.41	2.39	2.40
Experimental farms	...	...	...	...	2.58	5.07	5.29	5.67
Agricultural demonstration and propaganda including public exhibitions and fairs	...	...	...	...	3.43	7.13	8.67	7.93
Agricultural engineering	...	...	...	...	0.85	1.60	1.99	1.95
Agricultural experiments and research	...	...	...	...	0.78	2.69	4.52	3.14
Scheme for the improvement of agricultural marketing in India	...	...	...	...	0.15	0.35	0.37	0.38
Other charges	...	...	...	...	2.22	2.75	2.75	2.75
Fisheries	...	...	...	...	1.05	2.75	3.02	3.10
Development Schemes	...	...	...	...	29.09	48.62	45.32	50.92
Charges in England	...	...	...	...	..	..	..	..
Total	...	...	...	...	42.19	75.74	77.12	81.14
Add—Recoveries	...	...	...	...	0.75	0.06	1.51	1.53
Total—Gross Demand	...	...	...	...	42.94	75.80	78.63	82.67

Expenditure.

365. *Direction*.—The charges relating to the Director and the headquarters Deputy Director of Agriculture and their office establishments and contingent expenditure and the customs duty on imported stores are shown under this head.

366. *Superintendence*.—The expenditure incurred on the pay and allowances of the Deputy Directors of the various mufassal divisions and the District Agricultural Officers and their office establishments and contingent expenditure is debited to this head.

367. *Experimental Farms*.—To this minor head are debited the charges relating to the Fruit Research Station at Kodur and other Agricultural Research Stations.

368. *Agricultural demonstration and propaganda including public exhibitions and fairs*.—Under this minor head is shown the expenditure incurred by the Agricultural Department on demonstration and propaganda relating to improved methods of cultivation, purchase of seeds, manures and agricultural implements for distribution to seed farms and ryots, crop cutting experiments and instituting prizes for sugarcane yield and paddy crop competitions.

The expenditure incurred on exhibitions and shows held by the Agricultural Department on such occasions as flower shows, jamabandi camps, health week celebrations and district co-operative conferences is also shown under this minor head.

369. *Agricultural Engineering*.—Expenditure on the establishment for hiring of pump-sets and maintenance of jeeps and lorries of the Agriculture Department is debited to this head.

370. *Agricultural Experiments and Research*.—The expenditure relates to the research work conducted entirely from State funds, and the State's share of the expenditure on schemes partly financed by the Indian Council of Agricultural Research.

371. The cost of research schemes relating to rice, cotton, sugarcane, fruits, groundnut, coconuts, pulses, etc., undertaken at the instance of the Indian Central Cotton Committee and the Indian Central Coconut Committee, etc., and mainly at their cost is also debited to this head. An amount equal to the expenditure to be met by these Bodies is transferred from the deposit account of the grant and credited to the revenue head "XXIX. Agriculture"—See paragraph 119.

372. *Other charges*.—The block grant for transfer to the Sugarcane cess fund is debited to this head.

373. *Fisheries*.—To this minor head is debited the expenditure on the Director and Assistant Directors of Fisheries and their staff, Rural fishery demonstration units; departmental schools for fisherfolk and compensation to local bodies for loss of fishery rentals due to Governments' taking over their fisheries.

374. *Development Schemes*.—To this minor head is debited the expenditure on all the Five-Year Plan and other Development Schemes for both the Agriculture and Fisheries Departments. The major portion of the expenditure in the Demand "Agriculture and Fisheries" relates to Development schemes and the more important of these are :—

375. *Agriculture*.—Scheme for the control of pests and diseases; comprehensive scheme for multiplication and distribution of improved paddy and other seeds; contour bunding; scheme for the establishment of model nurseries; Sugarcane Research Station, Anakapalli (half of the expenditure on this scheme, is met by the Indian Central Sugarcane Committee) scheme for the development of sugarcane industry; and the Agricultural College at Bapatla.

376. *Fisheries*.—Deep-sea fishing operations; fish-curing yards; intensive seed collection and distribution for stocking inland waters; improvement of indigenous craft and tackle and provision of quick transport facilities.

377. *Charges in England*.—The expenditure in England on the stores purchased for the Agriculture and Fisheries Departments is debited to this minor head.

EXPLANATION OF VARIATIONS.

378. The Budget for 1955-56 includes provision for some new schemes, viz., extension of electricity to the chemical laboratory at the Sugarcane Research Station, Anakapalli (Rs. 0.05 lakh), control of sugarcane insects and pests (Rs. 0.09 lakh) scheme for the study of nitrogen fixing power of important leguminous crops (Rs. 0.31 lakh), purchase of marine diesel engines for craft and tackle and mechanized fishing (Rs. 0.72 lakh), opening of an agricultural farm and research station in the Srikulam district Rs. 0.45 lakh, purchase of laboratory equipment for the Agricultural College (Chemistry section), Bapatla (Rs. 0.30 lakh) and institution of studentships for fostering post-graduate study in agriculture (Rs. 0.02 lakh).

Demand XIX—Veterinary.

—				
	Accounts, 1953-54, 2nd six months	Budget Estimate, 1954-55.	Revised Estimate, 1954-55	Budget Estimate, 1955-56
	RS LAKHS.	RS. LAKHS.	RS LAKHS.	RS LAKHS.
41. Veterinary—				
Superintendence	0.80	1.03	1.17	2.01
Subordinate establishment	1.60	4.99	4.81	4.98
Hospitals and dispensaries	1.28	3.04	3.55	3.57
Veterinary education and research	0.06	0.13	0.16	0.12
Other charges . . . . .	..	..	..	0.28
Breeding operations	2.16	5.76	5.15	7.44
Development Schemes	3.57	8.03	7.61	9.24
Charges in England . . . . .	..	0.30	0.30	..
Total	9.47	24.18	23.55	27.64
Add—Recoveries . . . . .	..	..	1.63	3.27
Total—Gross Demand	9.47	24.18	25.18	30.91

Expenditure.

379. *Superintendence.*—The expenditure on the Director of Animal Husbandry and his establishments and on customs duty on stores purchased in England for institutions, the charges relating to the District Supervision Staff and their establishments are debited to this minor head.

380. *Subordinate establishment.*—The charges relating to the running veterinary establishments, and the cost of sera and vaccines purchased from Mukteswar and Madras Government are debited to this minor head.

381. *Hospitals and Dispensaries.*—Under this minor head are shown the charges relating to the Government Veterinary Hospitals and Dispensaries.

382. *Veterinary Education and Research.*—The expenditure on the Veterinary Investigations and Research are debited to this minor head.

383. *Breeding Operations.*—The expenditure on the Livestock Development Officer, Livestock Research Stations at Guntur, livestock improvement (including assistance to the Sugalis in Kurnool district), district farms, maintenance of breeding bulls at Veterinary Hospitals, sheep breeding, poultry and any other improvement scheme is debited to this minor head. The charges on account of the premia sanctioned for payment to co-operative societies and private parties for the maintenance of breeding bulls, grants-in-aid to Associations and Exhibition Committees, contributions to local bodies for purchase and maintenance of breeding bulls are also debited to this head.

384. *Development Schemes.*—To this minor head, is debited the expenditure on the various activities of the Animal Husbandry Department which are covered by the Five-Year Plan or other Development Schemes. Even though some of these schemes may be similar to those shown under the other minor heads, they are still classified under this minor head since they are included in the Five-Year Plan or other Development Schemes. Apart from the expenditure on the District Officers and Subordinate Establishment, the more important of these schemes are the scheme for the investigation of the diseases of sheep and goats, the scheme for the artificial insemination of the cattle and pilot scheme for the eradication of Rinderpest.

385. *Charges in England.*—The expenditure under this minor head is for stores to be purchased in England.

EXPLANATION OF VARIATIONS.

386. The increase in the Budget Estimate, 1955-56 under "Development Schemes" is due to larger provision for the "Pilot Scheme for the eradication of Rinderpest."

387. The Budget provides for the opening of two Bull Rearing Farms and the establishment of a laboratory for the manufacture of Ranikhet Disease Vaccine.

Demand XX—Co-operation.

					Accounts, 1953-54. 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
42. Co-operative —								
Director .. .. .	...	...	...	...	0.86	2.28	2.30	2.33
Superintendent .. .. .	...	...	...	...	9.59	21.14	21.26	21.51
Grants-in-aid .. .. .	...	...	...	...	1.42	27.59	31.87	26.60
Development Schemes .. .. .	...	...	...	...	2.00	5.19	5.63	5.87
Total ..					13.87	56.20	61.06	56.31
Add—Recoveries .. .. .	...	...	...	...	..	..	..	..
Total—Gross Demand ..					13.87	56.20	61.06	56.31

Expenditure.

388. *Direction.*—The expenditure on account of the Registrar, Joint Registrar and Personal Assistant and Subordinate Staff is debited to this minor head.

389. *Superintendence.*—The expenditure on the staff of the Co-operative Department other than that included under “Direction” and on the Government staff employed in societies and land mortgage banks and for audit, execution and liquidation work, the expenditure on the Central Co-operative Training Institute and the expenditure on account of the Prohibition Amelioration Staff are debited to this minor head.

390. *Grants-in-Aid.*—Under this head is shown the expenditure on account of subsidies to Co-operative Societies working at a loss, towards the stamp duty on sale certificates issued in their favour, grants for the development of handloom industry in the State (met by the Government of India); subsidies to Central Banks in Rayalaseema for lending at reduced rate of interest, subsidies to Land Mortgage Banks for employment of additional supervisors and subsidies for maintenance of certain sales depots. The amount payable to the Registration Department on account of the registration fee concessions given to the Co-operative Societies and Land Mortgage Banks is also debited to this head from 1948-49—See paragraph 43 above.

391. *Development Schemes.*—To this head is debited the expenditure on staff in the office of the Registrar of Co-operative Societies and other district staff exclusively employed for work relating to Five-Year Plan and other Development Schemes and expenditure on schemes for the development of dairies and palmgur. Grants to colonization societies towards share capital of members and for purchase of cattle and manure and grants to marketing and other societies for the construction of godowns, etc., are also debited to this head.

EXPLANATION OF VARIATIONS.

392. The increase in the Revised Estimate, 1954-55, under “Grants-in-aid” is due mainly to the fact that an amount of Rs. 28.66 lakhs is expected to be disbursed during 1954-55 as subsidies for the development of handloom industry as against Rs. 24.50 lakhs provided for in Budget Estimate, 1954-55.

The Budget Estimate 1955-56 provides for only Rs. 24.39 lakhs towards subsidy for development of handloom industry. This accounts for the decrease when compared to the Revised Estimate, 1954-55.

The Budget for 1955-56 provides for the bifurcation of Cuddapah, Chittoor and Anantapur districts into two Deputy Registrar's Circles each.

Demand XXI—Industries.

393. The expenditure booked under the heads mentioned below is included in this Demand :—

43. Industries and Supplies.

43-A. Capital outlay on Industrial Development.

					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
43. Industries and Supplies	...	...	...	...
Industries	...	...	...	...	15.29	43.19	42.38	45.79
Cottage Industries	...	...	...	...	0.69	5.43	3.99	4.10
Grants-in-aid	...	...	...	...	0.08	0.24	0.30	0.21
Works	...	...	...	...	0.84	0.68	0.90	0.88
Charges in England	...	...	...	...	0.26	0.75	0.94	0.31
Total—Net	...	...	...	...	17.16	50.29	48.50	51.25
Add—Recoveries	...	...	...	...	0.22	1.81	1.62	1.99
Total—Gross	...	...	...	...	17.38	52.10	50.13	53.24
43-A. Capital Outlay on Industrial Development	...	...	...	...	..	..	..	..
Total—Gross Demand	...	...	...	...	17.38	52.10	50.12	53.24

Expenditure.

43. INDUSTRIES AND SUPPLIES.

394. Industries.—Under the minor head “Industries”, is recorded the expenditure on the following:—

(1) The Director of Industries and Commerce, the Joint Director of Industries and Commerce, Deputy Directors, Personal Assistant to the Director of Industries and Commerce, Industrial Engineer and their establishments and other expenditure.

(2) District Industrial engineering establishments for pumping and boring operations, which are mainly intended to help ryots to get water for irrigation.

(3) Sericulture and connected activities.

(4) Miscellaneous investigations and demonstrations, e.g., those relating to the investigation of coal and sulphur deposits, etc.

(5) The Director of Controlled Commodities and his establishment.

(6) Schemes included in the Five-Year Plan such as the Polytechnics at Kakinada, Vuyyuru, the Intensive and Extensive Khadi Schemes and the Oil Technological Institute at Anantapur.

(7) Working expenses of the Ceramic Factory, Gudur, the Andhra Paper Mills, Rajahmundry, and Government Block Glass Plant.

395. Cottage Industries.—The expenditure on the promotion of cottage industries such as Coir Retting, Tanning Industry, Ceramic Industry and Glass Industry, on the development of village industries in selected firkas, and on the construction of buildings for these industries executed departmently is debited to this major head.

396. Grants-in-Aid.—This minor head includes the expenditure on—

(1) Grants-in-aid to industrial schools for maintenance, building, equipment, capitation and stipendiary grants;

(2) Grants to Industrial and Commercial Museums.

(3) Grants for the woollen industry.

397. Works.—The expenditure on works costing over Rs. 5,000 each that are executed departmentally, is debited to this minor head.

398. Charges in England.—The expenditure in England on leave salaries and deputation pay of officers, and on stores purchased for the department is, debited to this minor head.

GOVERNMENT COMMERCIAL CONCERNS.

30. The Ceramic Factory and the Andhra Paper Mills are treated as business undertakings. The gross receipts and expenditure of these undertakings are accounted for in the regular Government accounts in the same way as the ordinary receipts and expenditure of the Government. In addition, separate commercial accounts with annual profit and loss statements and balance sheets are maintained for them outside the regular Government accounts.

The following two items which are special to commercial undertakings also enter into the regular accounts :—

1. Interest charges on the capital invested on them—See paragraph 248; and
2. depreciation funds for renewals and replacements.

Each of these undertakings has a depreciation fund of its own in the deposit section of the Government accounts. The annual allowance for depreciation of capital assets and the sale proceeds of unserviceable plant and machinery are credited to the fund as receipts. The depreciation fund may be drawn upon only for renewals and replacements of old assets and not for additions or improvements, which should be financed as new capital outlay. When the fund is so drawn upon, the amount is debited to it as outgoings. Such portion of the depreciation fund as is not utilized for renewals and replacements is regarded as invested with the Government, who pay interest thereon. The annual allowance for depreciation is debited as expenditure under the head "43. Industries and Supplies". Expenditure on renewals and replacements is debited to the same head, but the debit is cancelled by the transfer of an equivalent amount from the depreciation fund which is adjusted in reduction of expenditure.

EXPLANATION OF VARIATIONS.

4. The Budget for 1955-56 includes provision for the appointment of a Diesel engine mechanic and the training of ten assistant drillers in power drill work.

47. Miscellaneous Departments.

41. The expenditure relating to the Labour Department, the amelioration of Scheduled Tribes, Castes and other Backward Classes, Inspector of Factories, Inspector of Steam Boilers, Village Officers' Special Tests Examinations conducted by the Commissioner for Government Examinations, Statistics, Administration of the Indian Partnership Act, 1932, the Fire Services and miscellaneous items such as the Department of Women's Welfare, the expenditure on temples and other charitable institutions in merged areas, and administration of the Hindu Religious and Charitable Endowments Act, 1951, is debited to the major head "47. Miscellaneous Department."

To bring prominently to notice the transactions relating to Labour and the amelioration of Scheduled Tribes, Castes and other Backward Classes, two separate Demands, namely "Demand XXII Welfare of Scheduled Tribes, Castes and other Backward Classes" and "Demand XXIII Labour including Factories" have been constituted and the other items have been included in the Demands to which they bear a closer relation.

Demand XXII—Welfare of Scheduled Tribes, Castes and other Backward Classes.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
47. Miscellaneous Departments—				
Welfare of Scheduled Tribes, Castes and other Backward Classes—Gross provision ...	33.40	56.20	98.33	97.21
Development schemes included in the Five-Year Plan—Grants to non-official bodies—State Social Welfare Advisory Board ...	..	..	0.35	0.64
Total ...	33.40	56.20	98.68	97.85
Add—Recoveries ...	..	.01	.74	.88
Total—Gross Demand ...	33.40	56.21	99.42	98.73

Expenditure

402. *Welfare of Scheduled Tribes, Castes and other Backward Classes*—The expenditure on the amelioration of the condition of Scheduled Castes, Tribes and other Backward Classes was previously exhibited under the head “47 Miscellaneous Departments & Development schemes included in the Five-Year Plan—I Human Welfare Department and II Concessions to Backward Classes”. The Comptroller and Auditor-General of India has sanctioned the opening of a new minor head “Welfare of Scheduled Tribes, Castes and other Backward Classes” for exhibiting the expenditure on the welfare of Scheduled Castes, etc. The revised classification has been given effect to from the accounts of 1954-55.

403. *Grants to non-official bodies—State Social Welfare Advisory Board*—The State Social Welfare Advisory Board is a non-official body constituted at the instance of the Central Welfare Advisory Board representing the many voluntary welfare organizations in the State in the fields of Women’s Welfare, Child Welfare, juvenile delinquency and the welfare of the handicapped. The expenditure connected with this Board is debited to this head.

EXPLANATION OF VARIATIONS

404. *Welfare of Scheduled Tribes, Castes and other Backward Classes*—The increase in the Revised Estimate, 1954-55 and the Budget Estimate, 1955-56 under this head is due to the transfer of provision made for “Scheduled Areas” under the various major heads to this new minor head and increase in the provision under scholarships and boarding grants.

The Budget for 1955-56 also provides for the opening of new schools, hostels, and a boarding home at Lagarayi in East Godavari district. Provision has also been made for the training of hill tribes in poultry management, and dairy farming, and for the opening of a veterinary dispensary at Araku valley.

405. *Grants to non-official bodies—State Social Welfare Advisory Board*—The Board was constituted in July 1954 and the provision made in Revised Estimate, 1954-55 and Budget Estimate, 1955-56 is based on actual requirements.

Demand XXIII—Labour including Factories.

						Accounts, 1953-54. 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
47. Miscellaneous Departments—Labour, etc., including Factories—									
Labour	...	...	...	...	...	1.09	2.56	2.59	2.59
Factories	...	...	...	...	...	1.69	3.93	3.94	3.98
Total—Net Demand						2.78	6.49	6.53	6.57
Add—Recoveries	...	...	...	...	...	..	..	..	..
Total—Gross Demand						2.78	6.49	6.53	6.57

Expenditure.

406. *Labour*—Expenditure incurred on the Commissioner of Labour and his executive staff in the districts including the expenditure on Industrial Tribunals under the Industrial Disputes Act, 1947, is debited to this head.

407. *Factories*—The charges on account of the Chief Inspector of Factories, Inspectors of Factories and the Assistant Inspectors of Labour and their establishments are recorded under this head.

The work relating to the administration of the Madras Shops and Establishments Act which had previously been under the control of the Labour Department was transferred to the Factories Department which is also under the control of the Commissioner of Labour with effect from July 1951.

Civil Works.

408. The expression "Civil Works" in the Government accounts means works (Buildings, Roads and Bridges) relating to Civil Departments and local bodies which are executed by the Public Works and Highways Departments as distinguished from "Defence Works", which relate solely to the Defence Department of the Government of India. Road and bridge works executed by local bodies partly or wholly with Government grants-in-aid are also treated as "Civil Works".

409. Ordinarily works which do not require the employment of skilled labour or professional supervision are classified as petty construction and repairs, and are not executed by the Public Works Department for other departments but by the department concerned. Some departments, e.g., the Forest Department and Industries Departments have engineering staff of their own and some others, e.g., the Police and Agriculture departments, are unable to utilize the services of the Public Works Department for buildings in out-of-the-way localities. In such cases also, departmental works are executed by the departments themselves and the cost is debited to the respective departmental budget heads.

409. Ordinarily, works which do not require the employment of skilled labour or registers, the Public Works Department is sometimes entrusted with the execution of works requiring the employment of skilled labour or professional supervision. In such cases, the expenditure is debited to the departmental budget head together with the prescribed centage charges payable to the Public Works Department, the latter being adjusted in reduction of expenditure under "50. Civil Works—Establishments".

411. The expenditure incurred by the Public Works and Highways Departments is debited to the following major heads:—

"50. Civil Works" when it is met from current revenues.

"81. Capital Account of Civil Works outside the Revenue Account" when it is met from other sources.

Expenditure debited to "50. Civil Works" is, for convenience, included in three demands for grants, namely:—

Demand XXIV.—Civil Works—Works, which covers original works such as buildings and communications, and also repairs.

Demand XXV.—Establishment and tools and plant.

Demand XXVI.—Grants-in-aid to local bodies for roads and bridges executed by them and water-supply and drainage schemes executed by the Public Works Department on their behalf.

Expenditure debited to "81. Capital Account of Civil Works outside the Revenue Account" is included in Demand XXXVIII—Capital outlay on civil works.

Demand XXIV—Civil Works—Works.

				Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
				RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
50. Civil Works—							
Original Works—Buildings				4.94	12.58	15.82	15.37
Original Works—Communications				6.43	10.34	10.77	15.21
Original Works—Miscellaneous				0.19	0.45	0.58	0.06
Lump-sum deduction for probable savings				..	— 7.00	— 7.00	— 7.00
Repairs				98.12	1,25.50	1,16.24	1,15.51
Suspense				— 9.68	7.57	7.82	9.85
Lump addition for regrant of lapses				..	0.05	0.05	0.05
Development schemes				22.55	31.35	23.30	19.20
Net Total				1,22.55	1,80.84	1,67.58	1,68.25
Add—Recoveries				15.48	1,13.00	94.00	1,55.91
Total—Gross Demand				1,38.03	2,93.84	2,61.58	3,24.16

Expenditure.

412. *Original Works—Buildings.*—All outlay on the acquisition of buildings and new construction, whether of entirely new works or of alterations and additions to existing works, as well as special repairs to newly purchased or previously abandoned buildings required before they can be brought into use, is classed as expenditure on original works. Under this head comes also any substitution of one variety of work for another, e.g., a tiled for a thatched roof, when the new work results in a genuine increase in the permanent value of the property as an asset.

413. *Original works—Communications.*—The outlay incurred by the Highways Department on works relating to communications under their control and on similar works entrusted to the department by local bodies for execution is debited to this minor head. It includes construction, reconstruction or substantial improvement of roads, bridges, ferries, tunnels, ropeways, causeways, tramways and other means of communication, together with buildings, wells, encamping grounds, etc., for travellers, and mile stones, fencing, avenue planting, inspection houses and other works connected with communications, such as experimental road surfacing. The expenditure on road works included in the Five-Year Plan is also debited to this minor head.

414. *Original works—Miscellaneous.*—Outlay on works is debited to this minor head only when there is no other head to which it can be suitably debited. Embankment works that are not debitable to irrigation heads and works to prevent coast erosion are brought under this minor head.

415. *Lump-sum deduction for probable savings.*—In order to minimize lapses in the budget provision, lump-sum deductions are made. The amounts are generally fixed on a consideration of the lapses that have occurred in the past under the heads concerned. These lump-sum deductions do not preclude the incurring of expenditure up to the gross amount provided in the budget but if the net amount provided under the grant as a whole is likely to be exceeded, a supplementary grant has to be obtained in due course.

416. *Repairs.*—This head covers all operations, other than new works, that are necessary in order to maintain in proper condition, buildings and other works and communications which are in ordinary use. It includes also rates and taxes paid by the Public Works Department on both residential and non-residential buildings, charges on account of watchmen for vacant buildings and rents paid for hired residences.

417. *Suspense.*—This minor head is intended to cover transactions relating to purchases, stock, miscellaneous public works advances, English stores and workshop suspense. These heads are of a temporary character and all transactions recorded under them are ultimately removed either by payment or recovery in cash or by adjustment to the works concerned. The transactions, therefore, consist of both debits and credits, and the latter are adjusted in reduction of expenditure.

418. *Lump addition for regrant of lapses.*—No provision for irrigation and civil works that are expected to be completed in a year is made in the Budget Estimate of the following year; but, in order to provide for the contingency of some of these works not being completed or paid for as anticipated, lump-sum provisions for regrant of lapses are entered in the ensuing year's Budget Estimates under the heads concerned. All appropriations from these provisions are made with the sanction of the Finance Department.

419. *Development Schemes—Other Development Schemes—Communications.*—The provision under this head is for works which are to be financed from the special grant of Rs. 100 lakhs sanctioned by the Government of India for communications in Andhra State.

EXPLANATION OF VARIATIONS.

420. Provision has been made in the Budget for new major works, namely, construction of static water tank at Nellore (Rs. 0.43 lakh) and construction of residential and non-residential buildings for the Agricultural Farm and Research Station to be opened in Srikakulam district (Rs. 0.33 lakh).

Demand XXV—Civil Works—Establishment and Tools and Plant.

421. The expenditure booked under the heads mentioned below is included in this demand:—

47. Miscellaneous Departments (Inspector of Steam Boilers).
50. Civil Works (Establishment and Tools and Plant).

					Accounts, 1953-54 (2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
47. Miscellaneous Departments—								
Inspector of Steam Boilers	...	...	...	...	0.19	0.43	0.62	0.68
Add—Recoveries					..	..	..	..
50. Civil Works—								
Establishment	...	...	...	...	22.00	33.61	41.43	40.74
Charges in England	...	...	...	...	..	..	..	..
Tools and Plant	...	...	...	...	8.08	18.74	19.75	19.44
Total—Civil Works	...			...	30.27	52.78	61.80	60.86
Add—Recoveries	...	...	...	...	2.58	15.55	14.99	14.98
Total—Gross Demand	...			...	32.85	68.33	76.79	75.84

Expenditure.

47. MISCELLANEOUS DEPARTMENTS.

422. *Inspector of Steam Boilers.*—Under this head are shown the pay and allowances of Inspector of Boilers and their establishments and contingent expenditure.

423. Inspections in connexion with the registration and renewal of boilers in the pumping stations of local bodies are also done by the regular boiler inspection staff but the regular inspection of the pumping machinery is conducted by a mechanical expert under the Sanitary Engineer and the cost of such inspection is debited to the head “39. Public Health—Public Health Establishments—Sanitary and Deputy Sanitary Engineers.”

50. CIVIL WORKS.

Establishment and tools and plant charges.

424. The whole of the establishment and tools and plant charges of the Public Works Department is initially booked under the appropriate minor heads under “50. Civil Works”. As these establishments are joint establishments for the execution of works falling under several heads of account (irrigation, capital account of civil works outside the Revenue Account, etc.), the actual expenditure on establishment charges is distributed after close of the financial year amongst the various accounts which record the expenditure incurred by the department in proportion to the works expenditure under each of the heads concerned. Any special establishment which is wholly employed on a work is, however, entirely charged to that work and is not included in these *pro rata* calculations.

The same procedure applies also to the charges on account of ordinary tools and plant used in the Public Works Department, but the cost of tools, plant or machinery obtained to meet the special requirements of a particular work or project is treated as a direct charge to the work or project concerned.

It follows that the actual Public Works Department establishment and tools and plant charges finally adjusted under the head “50. Civil Works” will be only part of the gross Public Works Department expenditure incurred on these items. For the purpose of the demand for grants, however, the gross charges, deducting only the percentage recoveries on account of work done for the Government of India, local bodies and others, are included in a single demand. The special establishment and tools and plant charges of the Highways Department are also included in this demand but are not taken into account in the *pro rata* distribution and stand finally debited in full to the head “50. Civil Works”.

425. *Establishment*.—The expenditure relating to the Chief Engineers, Electrical Engineers, Superintending and Executive Engineers and their establishments and the Highways Department establishment is debited to this minor head. The cost of the special staff employed in connexion with development schemes is also debited to this head.

426. *Charges in England*.—Under this head is shown the expenditure in England on leave salaries and purchase of publications. Charges for imported stores purchased on account of the Public Works and Highways Departments are debited to the minor head "Suspense—London Stores"—See paragraph 417.

427. *Tools and Plant*.—The expenditure on repairs and purchase of tools, plant and machinery, including road-rollers, and on transporting them to the places where they are to be used, is debited to this minor head.

EXPLANATION OF VARIATIONS.

428. *Establishment*.—The increased provision in the Revised Estimate, 1954-55 and the Budget Estimate, 1955-56 as compared to Budget Estimate, 1954-55 is due mainly to the formation of special divisions for irrigation schemes and the appointment of additional staff in the Highways Department in connexion with the execution of development schemes for which a grant of Rs. 1 crore has been promised by the Union Government.

Demand XXVI—Civil Works—Grants-in-aid.

---				Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
				RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
50. Civil Works—							
Grants-in-aid (gross)	...	...	...	31.13	41.47	42.08	26.42
Deduct—Probable savings	...	...	...	..	— 1.96	— 1.96	..
Net expenditure	...	...	...	31.13	39.51	40.12	26.42

Expenditure.

429. All trunk roads and most of the important marketing roads in charge of local bodies have been taken over by the Highways Department with effect from 1946-47 and the Budget Estimate, 1955-56 as compared to the Budget Estimate, 1954-55 is due from State funds. The grants hitherto paid to local bodies for these purposes have development schemes for which a grant of Rs. 1 crore has been promised by the Union shown under this head:—

I. *Non-recurring grants*.—Grants to local bodies for capital works and dustless surfacing of roads in built-up areas.

In special cases when, owing to contraction of the demand for agricultural labour as a result of failure of rains, it is found necessary to take up works for the relief of unemployment and the Government do not consider it necessary to open Government works district boards are permitted to take up road works towards the cost of which the Government give grants based on the financial position of the district boards concerned. Such expenditure may, if the Government so decide, be financed from the Famine Relief Fund; in that case an equal amount is transferred from the Fund and adjusted in reduction of expenditure under this head.

II. *Grants for village communications*.—Local bodies are eligible for grants from State revenues ordinarily equal to half the expenditure incurred on approved schemes of construction or improvement of village communications.

III. *Water-supply and drainage schemes*.—Local bodies are given grants on the merits of each case towards the capital outlay on approved schemes for the provision of protected water-supply and drainage in their areas. If the works are executed by the local bodies themselves, the grants are debited to the head "39. Public Health—Grants for Public Health purposes." If they are executed by the Public Works Department on their behalf, the grants are debited to the present head "50. Civil Works—Grants-in-aid."

IV. *Grants from the Central Road Fund.*—Subject to the specific approval of each item by the Government of India, grants may be given by the Andhra Government for their share of this Fund (which is credited on receipt to the deposit head “Subventions from the Central Road Fund”) for the following objects:—

- (1) Construction of new roads and bridges of any sort, and
- (2) reconstruction or substantial improvement of existing roads and bridges.

Grants given for these objects are debited to this head, and corresponding amounts are credited at the same time to the head “XXXIX. Civil Works—Transfer from Central Road Fund” by debit to the deposit head.

EXPLANATION OF VARIATIONS.

430. The Budget for 1955-56 includes provision for grants to local bodies for village communications (Rs. 2.30 lakhs) and roads and bridges (Rs. 4.35 lakhs) and grants to District Boards for the maintenance of major district roads (Rs. 5.50 lakhs).

Demand XXVII—Electricity.

431. The expenditure booked under the heads mentioned below is included in this Demand:—

XLI. Receipts from Electricity Schemes—Working Expenses.

52. Interest on capital outlay on electricity schemes.

52-A. Other Revenue expenditure connected with electricity schemes.

	Accounts, 1953-54 (2nd six months).	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
XLI. Receipts from Electricity Schemes working Expenses—				
Machkund Hydro-Thermal Area	51.76	54.93	54.53	49.91
Tungabhadra Hydro-Thermal Area	7.75	13.00	23.18	24.61
Chittoor Hydro-Thermal Area	1.49	3.76	5.34	5.98
Nellore Thermal Scheme	5.10	9.10	12.02	13.77
Total ...	66.10	80.79	95.07	94.27
Add—Recoveries	5.33	7.57	13.00	55.00
Total ...	71.43	88.36	1.08.07	1.09.27
52. Interest on Capital Outlay on Electricity Schemes	36.55	1,05.72	1,03.25	1,28.83
52-A. Other Revenue Expenditure connected with Electricity Schemes—				
Establishment charges	— 0.37	— 3.80	— 0.56	— 5.58
Miscellaneous expenditure including surveys)	0.59	0.70	1.24	0.94
Charges in England ... ..	..	..	..	..
Total ...	0.22	— 3.10	0.68	— 4.64
Add—Recoveries	2.15	8.11	7.36	11.37
Total ...	2.37	5.01	8.04	6.73
Total—Gross Demand ...	1,10.35	1,99.09	2,19.36	2,44.83

Expenditure.

XLI. RECEIPTS FROM ELECTRICITY SCHEMES—WORKING EXPENSES.

432. As in the case of irrigation works, the working expenses of electricity schemes in operation are adjusted in reduction of the gross receipts, but they have to be included in a Demand, since they are part of the expenditure from the revenues of the State. Separate accounts of gross receipts and working expenses are maintained in respect of each main scheme. The working expenses are accounted for under the following heads:—

Works expenditure financed from ordinary revenues.

Maintenance proper.

Provision for depreciation including transfers to and from the depreciation and special reserve funds established for each system.

Establishments.

Tools and plant.

Suspense.

433. *Works expenditure financed from ordinary revenues.*—The cost of improvements and additions not chargeable to capital and the write-off of the capital value of replaced stock after taking the salvage value into account are shown under this head.

434. *Maintenance proper.*—Under this head are shown the maintenance and miscellaneous expenses including the cost of the establishment charged to the work on the basis of receipts.

435. *Provision for depreciation.*—The provision for the annual contribution to the depreciation and special reserve funds is made under this head—see paragraph 536 as also for renewals and replacements financed from these funds, and the amount transferred from these funds is adjusted in reduction of expenditure under this head.

436. *Establishments.*—Under this head are shown the pay and allowances of the establishments employed for working the schemes, and recoveries from other departments of Government for work done for them which are taken in reduction of expenditure.

437. *Suspense.*—The minor head is intended to cover transactions relating to London stores, bills, advances to cover the cost of electrical appliances to power consumers and the recoveries effected from them which are taken in reduction of expenditure.

52. INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES.

The object of this debit is explained in paragraph 248.

52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.

438. *Establishment charges.*—The expenditure on account of the Chief Engineer for Electricity and other headquarters supervising staff and on account of the pay and allowances of special staff employed for investigation of new projects is debited initially to this minor head and is subsequently transferred to other heads and schemes (inclusive of municipal schemes executed by the Electricity Department) in varying percentages in proportion to the services rendered to each. Such recoveries are adjusted in reduction of expenditure under this minor head.

439. *Miscellaneous expenditure (including surveys).*—The cost of survey apparatus and materials and expenditure on contingencies including customs duty on stores, advertisement charges, cost of prints for specification and grid maps are debited to this head. The expenditure incurred on field work connected with the investigation of new electricity projects, except for the pay and allowances of the staff, is also debited to this minor head.

440. *Charges in England.*—Expenditure on leave salaries and deputation pay and on the purchase of stores in England is debited to this minor head.

EXPLANATION OF VARIATIONS.

441. *Working expenses.*—The increase in the Revised Estimate, 1954-55 and the Budget Estimate, 1955-56 as compared with the Budget for 1954-55 is due to increase in generation cost (mainly under fuel oil) and purchase of power from Madras State. The increase occurs mainly under Tungabhadra and Chittoor Hydro-Thermal Areas and Nellore Thermal Scheme.

Demand XXVIII—Famine.

				Accounts, 1953-54(2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
				RS.	RS.	RS.	RS.
				LAKHS.	LAKHS.	LAKHS.	LAKHS.
54. Famine—							
Famine Relief—							
Salaries and establishments	...	...	...	0.93	..	0.21	..
Relief works	...	...	...	0.71	3.01	0.11	0.09
Gratuitous relief	...	...	...	7.16	5.00	1.12	1.00
Miscellaneous	...	...	...	5.14	2.05	8.96	2.00
Transfers to Famine Relief Fund	...	...	...	5.00	5.00	5.00	5.00
Total	...	...	...	18.94	15.06	15.40	8.09
Add—Recoveries	...	...	...	..	..	..	..
Total—Gross Demand	...	...	...	18.94	15.06	15.40	8.09

Expenditure.

The major head "54. Famine" is divided into two sub-major heads, namely:—
Famine relief, and
Transfers to Famine Relief Fund.

FAMINE RELIEF.

442. Famine for the purpose of debit of expenditure to this head, covers distress due to drought and other natural causes, such as floods, cyclones, fires, epidemics, earthquakes and similar calamities.

All expenditure incurred directly by the Government for the relief of distress, both during the period of observation and test and after the normal recognition of famine, is debited to the appropriate minor heads in this section. Indirect expenditure, e.g., on an increase of the police force, medical aid, compensation to Government servants for dearness of provisions, grant to district boards for road works to relieve unemployment, etc., is debited to the appropriate service heads concerned and not to the head "Famine Relief".

443. Salaries and establishments.—The pay, allowances and contingent expenditure of Government servants employed on famine relief for whom substitutes are appointed for the performance of their regular work and of special establishments entertained for famine relief and charges at 0.75 per cent on works outlay for supervision of the works by the higher officers of the Public Works Department are debited to this minor head.

444. Relief works.—Expenditure on all works undertaken by the Government directly for famine relief, and controlled and managed under the conditions applicable to test and relief works as laid down in the Famine Code is debited to this minor head, whether or not the work is one, which at some time or other would have been undertaken irrespective of the occurrence of famine. But, if the work is revenue-producing one, in respect of which a capital account is kept, the value of the work done, reckoned at the ordinary rates, is charged to the ordinary head of account and the excess only is debited to this head. Similarly, public works undertaken in consequence of the occurrence of famine, but not conducted according to the conditions applicable to test and relief works, are treated as ordinary works and the cost is debited to the ordinary heads of account, except that any expenditure in excess of normal rates incurred in consequence of the employment of unskilled and unprofitable labour (as a relief measure) is debited to this head.

445. Gratuitous relief.—Expenditure on gratuitous relief, i.e., relief given not as payment for work done but in kind or in money, at Government camps or other institutions, at the Houses of the People and elsewhere is debited to this minor head.

446. Miscellaneous.—To this minor head is debited the expenditure on advances made in connexion with relief work subject to later adjustment, on measures taken for the protection of cattle during famine, e.g., purchase and distribution of fodder or purchase and maintenance of cattle to prevent good breeds dying out, etc., on the payment of compensation to railway companies in respect of the difference between ordinary and concessional rates of freight on fodder transported to areas suffering from fodder famine irrespective of the existence of general famine, and on grants distributed to sufferers from general or sporadic floods, cyclones, fires, epidemics, earthquakes, etc. All other expenditure on the relief of distress which is not debitable to any other specific minor head is also debited to this head.

447. *Deduct*—Amount transferred from Famine Relief Fund.—Any amount which the Government may decide to finance from the Famine Relief Fund in respect of the expenditure debited to the foregoing minor heads is adjusted in reduction of expenditure.

TRANSFERS TO FAMINE RELIEF FUND.

448. The contributions to the Andhra Famine Relief Fund from revenues as prescribed in the Madras Famine Relief Fund Act as adapted in its application to the Andhra State are debited to this minor head—See paragraph 534.

EXPLANATION OF VARIATIONS.

449. The Budget Estimate for 1955-56 has been framed on the assumption that normal seasonal conditions will prevail.

Demand XXIX—Pensions.

	Accounts, 1953-54(2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
55. Superannuation allowances and pensions—				
Superannuation and retired allowances ...	28.34	60.70	62.50	63.00
Compassionate allowances	0.08	0.25	0.25	0.25
Gratuities	0.42	1.28	1.68	1.68
Donations to provident funds	1.72	3.12	3.26	3.26
Government contribution payable under the Indian Civil Service Family Pension Rules ... ..	..	0.01	0.01	0.01
Covenanted Civil Services Pensions (Annuities) ... ..	..	0.18	0.02	0.06
Charges in England ... ..	..	10.21	0.05	0.05
<i>Deduct</i> —Pensionary charges transferred to commercial departments	— 1.17	— 3.22	— 4.71	— 5.11
Total ...	29.39	72.53	63.06	63.20
Add—Recoveries				
55.A. Commutation of pension financed from ordinary revenue—Amounting trans- ferred from	1.20	3.22	4.71	5.11
83. Payment of commuted value of pensions. pensions.	1.87	6.32	5.33	5.83
Total—Gross Demand ...	32.46	82.07	73.10	74.14

Expenditure.

450. *Superannuation and retired allowances*—Under the rules governing the grant of pensions, pensions are awarded to officers who are entitled or compelled by rule to retire at a particular age, or who are permitted to retire after completing qualifying service for thirty years or such less time as may be prescribed for any special class of officers, or who are compulsorily retired from service for inefficiency and other causes, or who, by bodily or mental infirmity, are permanently incapacitated for the public service or who are discharged on the abolition of posts due to reduction of establishment and for whom other suitable employment under the Government cannot be found.

The procedure for allocation of the pensions of Officers who served in the Composite State of Madras before its partition is laid down in paragraph 17 of the Seventh Schedule to the Andhra State Act. The liability of Andhra State in this respect allocated in accordance with the above provisions is debited to this head.

451. *Compassionate allowances*.—Allowances granted to officers removed for misconduct, insolvency or inefficiency, and to officers wounded and to the families of officers killed in the discharge of their duties, are debited to this head.

452. *Gratuities*.—Under this head are shown the gratuities paid to Government servants retiring prematurely, to Government servants discharged on the abolition of temporary war-time posts or replaced by ex-servicemen, and in exceptional circumstances to the indigent families of deceased Government servants. Gratuities paid to employees borne on work-charged establishments or whose pay is met from contingencies are debited to the departmental heads and not to “55. Superannuation allowances and pensions.”

453. *Donations to provident funds.*—The contributions payable by the Government in respect of the provident fund accounts of Government servants who have joined the Pension-Provident-Fund-Insurance Scheme and of non-pensionable employees of the Government or of local funds, such as Port and Marine Funds, who are subscribers to the Contributory Provident Fund are debited to this head. The contributions in respect of local fund employees are recovered from the Funds and credited to "XLIV. Receipts in aid of Superannuation—Miscellaneous".

454. *Government contribution payable under the Indian Civil Service Family Pension Rules.*—Payments made in India on account of the Andhra Government's share of the contribution to the Indian Civil Service Family Pension Scheme are debited to this head.

455. *Covenanted Civil Service Pensions (Annuities).*—The annuities paid in India to retired officers of the Indian Civil Service are debited to this head.

456. *Charges in England.*—All payments in England in respect of general pensions, annuities, compassionate allowances and gratuities, passage gratuities, pensions of military officers in respect of civil employment and Government contributions to the Indian Civil Service Family Pension Fund are debited to this head.

457. *Deduct—Pensionary charges transferred to commercial departments.*—The pensionary charges relating to the Irrigation and Electricity Departments are assessed every year at a percentage of the establishment charges in the year and are debited to the respective heads of account (viz., "XVII. Irrigation—Working Expenses", "19. Irrigation", "68. Irrigation", "XLI. Receipts from electricity schemes—Working expenses" and "81-A. Capital outlay on electricity schemes"). As the actual pensions paid to Government servants who had served in those departments are debited to the head "55. Superannuation Allowances and Pensions", a credit corresponding to the debits under the heads mentioned is given to this head.

55-A. *Commutation of pensions financed from ordinary revenues.*

458. *Amount transferred from 83. Payments of commuted value of pensions.*—See paragraph 509.

Demand XXX—Stationery and Printing.

	Accounts 1953-54 (2nd six months).	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
56. Stationery and Printing—				
Stationery—				
Purchase of stationery stores	0.10	9.00	9.00	9.63
Deduct—Cost of stationery supplied for printing the electoral rolls and forms transferred to "25. General Administra- tion".	..	— 2.68	— 2.00	— 2.63
Total ...	0.10	6.32	7.00	7.00
Printing—				
Government Presses	2.45	3.47	5.68	6.48
Printing at private press	3.00	5.02	7.99	6.92
Charges in England	5.45	..	0.05	..
Total ...	5.45	8.49	13.72	13.40
Deduct—Cost of printing the electoral rolls and forms transferred to "25. General Administration".	..	— 3.63	— 3.29	— 3.29
Total ...	5.45	4.86	10.43	10.11
Grand Total ...	5.55	11.18	17.43	17.11
Add—Recoveries ... ..	..	6.31	6.29	5.92
Total—Gross Demand ...	5.55	17.49	23.72	23.03

Expenditure.

459. A separate Stationery Department for the Andhra State has not yet been set up, but there is a Government Press working at Kurnool. The Government are getting their stationery requirements from the Controller of Stationery and Printing, Madras. The printing work relating to forms required for officers, etc., is being done at the Government Press, Madras, for which payments are made on an agreed basis. Provision has been made in the Budget Estimate, 1955-56 for the payment to be made for the stationery articles supplied by the Madras Government, and for the printing work done by the Government Press, Madras.

According to the new procedure prescribed by the Comptroller and Auditor-General of India, all items of "election expenditure" should be finally debited to "25. General Administration". The provision for expenditure on stationery and printing incurred in connection with elections is therefore debited under this head and transferred to "25. General Administration".

PRINTING.

460. *Government Press.*—Under this minor head is shown the expenditure connected with the Government Press (including the pay and allowances of the Superintendent and his staff) and the branch Press at Guntur doing the printing work of the High Court.

461. *Printing at private presses.*—On account of pressure of work at the Government Press or for other reasons, Government printing work is at times entrusted to private presses by or on the advice of the Superintendent, Government Press, Kurnool. The expenditure in and on such work is debited to this head.

462. *Charges in England.*—The expenditure in England on the purchase of stores and machinery is debited to this head.

EXPLANATION OF VARIATIONS.

463. The increase in the estimates is due to (a) expansion of the Government Press at Kurnool, (b) expenditure on the printing of forms, purchase of stationery etc., required for the Legislative Assembly Elections in February 1955 and (c) the charges payable to the Government Press, Madras, for printing work done for the Andhra State.

Demand XXXI—Miscellaneous.

464. The expenditure booked under the heads mentioned below is included in this demand:—

54-A. Territorial and Political Pensions.

57. Miscellaneous.

63. Extraordinary charges.

	Accounts 1953-54 (2nd six months.)	Budget Estimate, 1954-55,	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
54-A. Territorial and Political Pensions ...	0.16	0.32	0.32	0.32
57. Miscellaneous—				
Expenditure on account of State prisoners and detenus ... ..	..	..	..	..
Cost of books and periodicals ... ..	..	..	..	..
Donations for charitable purposes	0.09	0.24	0.17	0.17
Irrecoverable temporary loans and advances written off ... ..	..	0.02	0.02	0.02
Rents, rates and taxes	0.05	0.06	0.11	0.11
Contributions	10.26	7.69	11.09	7.69
Miscellaneous compensations ... ..	..	..	..	..
Grants to members of the Fighting Services for conspicuous gallantry in the field ... ..	..	..	..	..
Expenditure on displaced persons ... ..	..	0.01	0.02	0.01
Miscellaneous and unforeseen charges	40.14	0.20	1.16	0.31
Special Commissions of enquiry ... ..	..	..	..	..
Loss or gain by exchange ... ..	..	..	0.01	..
Charges in England ... ..	..	..	..	..
Total—57 ...	50.54	8.22	12.58	8.31
Add—Recoveries	0.01	0.04	0.03	0.03
Gross Total—57 ...	50.55	8.26	12.61	8.34
63. Extraordinary charges—				
Charges in India	6.00	12.14	11.35	2.03
Charges in England ... ..	..	..	..	..
Total—63 ...	6.00	12.14	11.35	2.03
Add—Recoveries ... ..	..	..	..	..
Gross Total—63 ...	6.00	12.14	11.35	2.03
Total—Gross Demand ...	56.71	20.72	24.28	10.69

54-A. TERRITORIAL AND POLITICAL PENSIONS.

465. The expenditure under this head represents the allowances payable by this Government to the members of the family of the Ruler of Banganapalle (merged state) and the palace servants.

57. MISCELLANEOUS.

466. The major head "57. Miscellaneous" is intended to record expenditure which it is not found possible to bring into account under any of the descriptive major heads.

467. *Expenditure on account of State prisoners and detenus.*—Allowances paid to detenus and to certain State prisoners conditionally released are debited to this head.

468. *Cost of books and periodicals.*—This head is intended for expenditure on the purchase of books and periodicals of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the High Commissioner for India is adjusted under this head.

Subscriptions to news agencies for supply of news telegrams are also brought to account under this head.

469. *Donations for charitable purposes.*—The expenditure debited to this minor head includes certain longstanding fixed payments to private individuals for religious and charitable purposes, e.g., for reading the Koran in mosques, expenditure incurred by District Magistrates in sending destitute children and children from remand homes to their guardians, burial charges of paupers, and grants (usually of a fixed amount) to certain public and charitable institutions. The institutions to which grants are now being paid under this head are—

Certain choultries in Anantapur and some langarkhanas for Muslims in Kurnool and Nellore.

470. *Irrecoverable temporary loans and advances written off.*—When a loan or advance has to be written off as irrecoverable, the loss has to be made good to the advance head from revenues. The expenditure so incurred is debited to this head by *per contra* credit to the advance head.

471. *Rents, rates and taxes.*—Rents, rates and taxes on buildings jointly occupied by several offices, which cannot conveniently be distributed among the various heads concerned, are debited to this head.

472. *Contributions.*—Under this minor head is shown the expenditure on payments to compensate the loss, if any, incurred on account of posts and telegraphs offices and railway lines opened for the administrative convenience of this Government, contributions in aid of the general balances of impecunious local bodies on account of payments of dearness allowance to their employees, contribution to the Government of India on account of Employment Exchanges and Technical and Vocational Training of Adult Civilians, contributions to panchayats under section 71 of the Madras Village Panchayat Acts, 1950, and all other special contributions, if any, which cannot be debited to any other head of account.

473. *Miscellaneous compensations.*—This head provides for expenditure on account of payment of compensations sanctioned by Government from time to time.

474. *Expenditure on displaced persons.*—This head provides for expenditure on displaced persons from Pakistan etc.

475. *Miscellaneous and unforeseen charges.*—This head records charges which cannot be booked under any other head of account, e.g., expenditure on account of the visits of high personages, charges in connexion with State functions, rewards for the destruction of wild animals and reptiles which menace human life, cattle or crops, compensations to Government servants for loss of property incurred in the discharge of their duties, rewards for information relating to lost or stolen properties of Government or escheats and rewards for saving life, maintenance charges of abandoned children, expenditure on demarcation of boundaries adjoining other States, losses of cash due to acceptance of counterfeit coins in State treasuries under such circumstances that it is impossible to recover the amount from the persons at fault, expenditure on internal security measures, expenditure on planning boards and commissions and expenditure in connexion with the administration of evacuee property, etc.

476. *Loss or gain by exchange.*—The transactions relating to the Andhra Government which take place in England are in sterling, but are represented in the budget and the accounts in India in terms of rupees converted at the statutory rate of £1 = Rs. 13-5-4 (i.e., 1s. 6d. per rupee). The real rupee equivalent of the sterling transactions in a calendar month is, however, calculated separately on the basis of the average of the daily Calcutta telegraphic transfer rates on London during the month.

This equivalent will be less or more than the one at the statutory rate, according as the monthly average exchange rate is more or less than 1s. 6d. per rupee. Up to 1945-46, the difference between the two equivalents was booked in the Indian accounts under the minor head "Loss or gain by exchange" under each major head of revenue and expenditure from revenue in respect of which sterling transactions occur. With effect, however, from 1946-47, the loss or gain by exchange in respect of sterling transactions pertaining to all revenue and services heads, i.e., heads other than capital heads, and heads relating to commercial departments, is adjusted under "57. Miscellaneous" in the case of a loss and "XLVI. Miscellaneous" in the case of a gain, instead of under the individual major heads. When the actual rupee equivalent is more than the statutory equivalent, the excess is booked as a gain if it relates to receipts and as a loss if it relates to expenditure. If it is less, the procedure is reversed.

In respect of the sterling transactions relating to debt, deposit and remittance heads, the adjustment on account of loss or gain by exchange continues to be made under "XLVI. Miscellaneous" as before. If there is a gain, a credit adjustment is made. If there is a loss, it is debited by deduction from receipts.

EXPLANATION OF VARIATIONS.

477. The Budget for 1955-56 includes a provision of Rs. 5 lakhs towards grants to local bodies for payment of dearness allowance to their employees.

63. EXTRAORDINARY CHARGES.

478. The major head "63. Extraordinary charges" records extraordinary payments which it may be desirable to distinguish from the ordinary expenditure of the State.

479. Charges in India.—The pay and allowances of the establishments and other charges connected with the control of prices of foodgrains and other commodities, and 'Sailors', Soldiers' and Airmen's Boards, are debited to this head.

EXPLANATION OF VARIATIONS.

480. The expenditure on account of the pay and allowances of establishments and other charges connected with 'Price Control' is expected to be very small in 1955-56, owing to the complete decontrol of rice and consequent retrenchment of the staff of the Civil Supplies Department. This factor accounts for the large decrease in Budget Estimate, 1955-56 under 'Charges in India.'

Demand XXXII—Community Development Projects.

	Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
63-B. Community Development Projects—				
Supervision (State Headquarters staff)	...	0.35	.71	.78
Community Projects—				
District Establishments	1.53	4.10	3.79	4.49
Agriculture and Animal Husbandry Extension.	0.14	9.49	.77	.44
Health and Rural Sanitation	0.23	5.80	2.80	3.30
Education	0.53	4.39	1.60	2.15
Social Education	0.20	0.87	.50	.40
Communications	0.58	9.92	2.60	5.21
Rural Arts, Crafts and Industries	0.01	0.76	.54	1.15
Total Community Development Projects	3.22	35.68	13.31	17.92
Training:—				
Training centre for Village Guides	.17	0.47	1.36	1.53
Training Centres for Social Education organizers—	..	..	..	..
Total	3.39	36.15	14.67	19.45
Community Development Blocks—				
Project Headquarters—personnel	..	..	1.28	1.58
Animal Husbandry and Agriculture Extension.	..	..	0.48	0.27
Health and Rural Sanitation	..	..	0.87	0.85
Education	..	..	1.15	1.01
Social Education	..	..	0.35	0.41
Communications	..	..	1.10	1.10
Rural Arts and Crafts	..	..	0.45	1.19
Total	..	..	5.68	6.41
Grand Total	3.39	36.15	20.35	25.86

Expenditure.

481. *Community Development Projects.*—A new major head “63-B. Community Development Projects” has been opened in the revenue section of the accounts with effect from 1952-53 for recording the expenditure relating to the Community Development Projects. The receipts by way of grants from the Government of India and otherwise are shown under the head “LI. Extraordinary Receipts—Receipts on account of the Community Development Projects”. In May 1954, two Community Development Blocks were started in this State in the Itchapuram area in Srikakulam district and the other in the Vayalpad area in Chittoor district. The expenditure relating to these blocks is also recorded under this major head, but it is shown separately to make it convenient to watch the expenditure on the Community Development Blocks and the Community Development Projects.

482. *Supervision (State Headquarters staff).*—The expenditure on account of the pay and allowances, contingencies, etc., of the staff of the Development Commissioner is debited to this head.

483. *Community Projects.*—The expenditure on account of the pay and allowances, contingencies, etc., of the Project Executive Officers and their staff and the expenditure on ‘Agriculture and Animal Husbandry Extension,’ ‘Health and Rural Sanitation,’ ‘Education,’ ‘Social Education,’ ‘Communications,’ and ‘Rural Arts, Crafts and Industries,’ is debited to this head. Similarly, expenditure on account of pay and allowances, contingencies, etc., of the Block Development Officers and their staff and the expenditure on ‘Animal Husbandry and Agricultural Extension,’ ‘Health and Rural Sanitation,’ etc., relating to Community Development Blocks, is separately recorded under this head.

484. *Training for village guides.*—In order to facilitate implementation at the village level of the various schemes envisaged in the Project, training is given for six months at centres opened for the purposes to select persons in the branches of administration specified in the previous paragraph. Each trained worker is put in charge of a few villages in the Project area, or Development Blocks where he will work among the villagers putting into practice of the institutions received by him during training. The expenditure on the training of village guides is debited to this head.

EXPLANATION OF VARIATIONS.

485. The variation between the Budget Estimate and the Revised Estimate for 1954-55 is due to the fact that the former was overpitched in the absence of adequate data at the time of framing the Budget for 1954-55. The Revised Estimate for 1954-55 and the Budget Estimate for 1955-56 include provision for requirements according to programme.

Demand XXXIII—Compensation to Zamindars.

					Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Compensation	...	...	...	...	4.74	10.00	16.00	8.00
Interim payments	...	...	...	...	2.31	10.00	16.00	16.00
Payment under section 38 of the Abolition Act.					..	..	.62	.55
Total ...					7.05	20.00	32.62	24.55

486. *Compensation.*—The capital expenditure payable as compensation for zamindari estates taken over by the Government under the Madras Estates (Abolition and Conversion into Ryotwari) Amendment Act, 1950, is shown under this head.

487. *Interim payments.*—The amount debited to this head represents the amount payable by the Government under section 50 of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948.

488. *Payment under section 38 of the Abolition Act.*—Under section 38 of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948, in respect of every inam estate held by a religious, educational or charitable institution taken over under that Act, the Government have to pay every year to the institution which held the inam estate, a tasdik allowance, as also, if necessary, on additional amount as provided in that section. The amount so paid will be debited to this head.

EXPLANATION OF VARIATIONS.

489. The increase in the Revised Estimate for 1954-55 is due to larger provision under “Compensation” and “interim payments”.

Demand XXXIV—Capital Outlay on Irrigation.

	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
68. Construction of irrigation, navigation, em- bankment and drainage works—				
Irrigation Works—Productive—				
Works including charges in England ...	21.63	1,07.23	80.89	58.37
Establishment	0.86	2.68	2.24	2.12
Deduct—Receipt and Recoveries on Capital Account—	— 0.02	— 1.01	— .01	— .02
Tools and plant	— 0.01	.01	.02	.04
Suspense	— 0.88	.62	1.19	1.09
Total—Productive ...	21.58	1,10.53	84.33	61.60
Irrigation Works—Unproductive—				
Works	91.86	2,20.28	2,99.58	3,42.73
Establishment	9.18	2.88	21.14	20.71
Deduct—Receipts and Recoveries on Capital Account	— 1.66	— .03	— 3.34	— .90
Tools and Plant	1.66	.65	2.67	1.74
Suspense	12.57	.65	12.89	3.04
Deduct—Amount recoverable from the Mysore Government for common works on Thungabhadra Project	—16.75	..	— 36.81	— 28.29
Total—Unproductive ...	96.86	2,24.43	2,96.13	3,39.03
Total—Net Demand ...	1,18.44	3,34.96	3,80.46	4,00.63
Add—Recoveries	18.48	.04	44.42	31.12
Total—Gross Demand ...	1,36.92	3,35.00	4,24.88	4,31.57

Expenditure.

490. Projects for irrigation, navigation, embankment and drainage for which capital and Revenue Accounts are kept are of two classes—

- (1) Productive, and
- (2) Unproductive.

Productive public works are works of a remunerative character undertaken for the improvements of the country. Their first cost is usually met from borrowed money and they are expected after a certain period to yield enough revenue to meet the interest charges on the capital and the cost of working and maintenance—See also paragraph 226.

The outlay is sometimes met from revenues or from the Famine Relief Fund—See paragraph 534.

Unproductive public works include those which although not directly remunerative, are intended to guard against expenditure which would otherwise probably be incurred in the future on the relief of the population, and those which are undertaken for the general improvement of the country, or for general administrative purposes.

The cost of special establishments for the execution of irrigation projects and the pensionary charges in respect of such special establishments are shown under the minor head "Establishment."

The cost of special tools and plant, if any, purchased for the use of irrigation projects is shown under the minor head "Tools and Plant."

The minor head "Suspense" is reserved for the temporary recording of such transactions as must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally until a later date, either because the relevant payment, recovery or adjustment is awaited or because it is necessary to keep an effective watch over the values of any stock materials pending their final disposal. Expenditure on stock and other suspense accounts is sanctioned on the understanding that the outlay will be recovered and the temporary debit to suspense ultimately extinguished. The charges

under a suspense account are taken in enhancement of the charges under the major head and the recoveries are taken in reduction of the charges. The figures against this minor head show the net effect of all transactions.

The receipts and recoveries on Capital Account, in so far as they represent recoveries of expenditure previously debited to the capital major head, are shown under the minor head "Deduct—Receipts and Recovries on Capital Account."

491. Lump deduction for probable savings—See paragraph 418.

EXPLANATION OF VARIATION.

492. The increase is mainly due to larger provision for irrigation works in Scarcity areas and for works under the Special Minor Irrigation Programme.

Demand XXXV—70. Capital Outlay on improvement of Public Health.

70. CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH DEVELOPMENT SCHEMES— SCHEMES INCLUDED IN THE FIVE-YEAR PLAN.

	Accounts, 1953-54, 2nd six months,	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
(a) Gosthani Water Supply Scheme	1,00,000	70,00,000
Total Gross Demand	1,00,000	70,00,000

Expenditure.

493. Capital expenditure relating to Water-supply and other Public Health measures financed from sources other than current revenues is shown under this head. The Government have decided to execute a comprehensive water supply scheme with Gosthani river as the source for the supply of water to Visakhapatnam municipality the Eastern Railway, Port, Defence Department, and the Caltex Refineries. The expenditure is to be met from the loan to be granted by the Union Government and the allocation of the expenditure among the consuming departments will be settled later. The provision in the current year and the Budget Estimate, 1955-56 is on account of the Gosthani Water Supply Scheme.

Demand XXXVI Capital outlay on schemes of Agricultural Improvements and Research.

71. Capital outlay on schemes of Agricultural Improvements and Research.

	Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Tractor ploughing scheme	22.40	2.22
Hiring of pump sets and other agricultural machinery	24.37	10.06
Total—Gross Demand	46.77	12.28

Expenditure.

494. Capital expenditure on schemes relating to agricultural improvements and research financed from sources other than current revenues, is shown under this head. The provision in the Revised Estimate, 1954-55 and Budget Estimate, 1955-56 is intended for the purchase of tractors and pump-sets for hire to ryots and for the working expenses, maintenance and upkeep of the machines.

Demand XXXVII—Capital Outlay on Industrial Development.

The expenditure booked under the heads mentioned below is included in this demand:—

72. Capital outlay on Industrial Development.

82. Capital account of other works outside the Revenue Account

					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
72. Capital Outlay on Industrial Development—								
investments in Government Commercial								
undertakings					0.61	5.29	1.86	22.13
Total—72 ..					0.61	5.29	1.86	22.13
82. Capital Account of other works outside the								
Revenue Account—								
Special works and establishment for construction								
of Andhra Capital					30.04	..	..	..
Original works					0.22	1.60	0.60	0.40
Tools and Plant					0.38	2.00	2.00	1.50
Total—82 ..					30.65	3.60	2.60	1.90
Total—Gross Demand ..					31.25	8.89	4.46	24.03

Expenditure.

495. Capital expenditure on the following items financed from sources other than current revenues is shown under this head:—

72. Capital outlay on Industrial Development—

Expenditure relating to the Government Commercial undertakings.

- (1) The Andhra Paper Mills at Rajahmundry.
- (2) The Ceramic Industry.
- (3) Government Straw Board Mills.

EXPLANATION OF VARIATION.

496. The Budget for 1955-56 includes provision of (Rs. 16.30 lakhs) for the purchase of machinery, etc., for the Andhra Paper Mills, Rajahmundry.

82. CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT

496-A. Capital expenditure on the Andhra and Vuyyuru Polytechnics financed from sources other than current revenues is shown under this head.

Demand XXXVIII—Capital Outlay on Civil Works.

					Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
81. Capital Account of Civil Works outside the								
Revenue Account—Original Works Build-								
ings					33.45	1,01.69	1,62.56	1,06.32
Establishment					0.66	0.68	3.11	2.83
Lump addition for regrant of lapses .. .. .					..	..	0.10	0.10
Total ..					34.11	1,02.37	1,65.77	1,09.25

497. The Government have directed that with effect from 1st April 1954, all expenditure in connexion with the formation of the Andhra State such as the construction of new buildings for offices and construction of residential quarters, roads, etc., should be exhibited under a new Minor head "Outlay in connexion with the formation of the Andhra State."

498. *Buildings*.—An individual work, a group of works which are inter-dependent or a comprehensive programme of works relating to a single object or necessitated by a single cause may be treated as 'one scheme' and debited to this capital head, if the total estimated cost is so large that it cannot reasonably be financed from current revenues. The cost of a scheme is not debited to this head unless it is more than Rs. 5 lakhs. Examples of works which form a group of works are construction of quarters for Government servants of a particular department such as the Police Department in pursuance of a definite policy of the Government and works included in a building programme for the establishment of a new State Headquarters or District Headquarters. This Demand includes the works outlay on such schemes. The establishment and tools and plant charges which are debited to this head after the close of the year are included in Demand "XXV. Civil Works—Establishment and Tools and Plant," as explained in paragraph 424.

499. The important schemes the cost of which is debited to this capital head in the Budget for 1954-55 are—

Works in progress—

- (1) Comprehensive housing scheme for the police.
- (2) Reconstruction of Headquarters Hospital, Eluru.
- (3) Construction of a new medical block, quarters for the nursing staff, reconstruction of the pre-registration block in the King George Hospital and the construction of a hostel block, etc., for the Andhra Medical College, Visakhapatnam.
- (4) Comprehensive scheme of improvements to taluk headquarters hospitals.
- (5) Buildings for the Government Arts College, Rajahmundry.
- (6) Construction of permanent buildings for the Engineering College at Anantapur.
- (7) Comprehensive building scheme for basic training schools.
- (8) Opening of a Medical College at Guntur.
- (9) Construction of quarters for staff and Guest House in Raj Bhavan.
- (10) Construction of buildings for the Secretariat offices.
- (11) Construction of quarters for officers and staff at Kurnool.
- (12) Construction of buildings for the Chief Engineers' offices.
- (13) Construction of a State Guest House.
- (14) Construction of a hall for the Legislative Assembly.
- (15) Construction of a two-storeyed building for use as Legislator's hostel at Kurnool.

500. *Establishment*.—The expenditure relating to the staff sanctioned for the works "Agricultural College, Bapatla" and "Basic Training School", Hindupur is debitable to this head.

501. *Lump-sum deduction for probable savings*.—This is explained in paragraph 415.

502. *Lump addition for regrant of lapses*.—This is explained in paragraph 418.

EXPLANATION OF VARIATIONS.

503. *Buildings*.—The increase in Revised Estimate, 1954-55 as compared to the Budget Estimate, 1954-55 is due to the large expenditure incurred on the construction of buildings for the Secretariat, High Court and other offices and for residential purposes consequent on the formation of the Andhra State.

504. *Establishment*.—The increase in Revised Estimate, 1954-55 and Budget Estimate, 1955-56 as compared to the Budget Estimate, 1954-55 is due to the formation of High Court division at Guntur and another special division at Kurnool and the continuance of other special divisions.

505. Provision has been made in the Budget for 1955-56 for certain new building schemes, namely, acquisition of site, construction of buildings and acquisition of machinery for the Government Presses at Kurnool and Guntur (Rs. 10.50 lakhs) construction of quarters for police staff at Chittoor, Visakhapatnam, Nellore and Anantapur (Rs. 5.09 lakhs), construction of buildings for the office and residential accommodation of the National Cadet Corps Units in the State (Rs. 4.00 lakhs).

Demand XXXIX—Capital Outlay on Electricity Schemes.

						Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
						RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Machkund Hydro-Thermal Scheme	Head								
Works	...	...	...	...	...	48.18	1,12.28	1,15.46	95.93
Machkund Hydro-Thermal Area	..	...				33.42	1,88.93	1,12.41	1,56.28
Tungabhadra Hydro-Thermal Scheme—Tunga-									
bhadra Board	...	...	...	...	...	34.64	89.70	65.97	86.17
Tungabhadra Hydro-Thermal Area			...			47.79	1,06.01	1,32.73	1,38.12
Chittoor Hydro-Thermal Area	...	...				3.04	6.25	52.79	60.36
Nellore Thermal Scheme area	...	...				6.45	20.90	20.64	38.14
Total						1,73.52	5,24.07	5,00.00	5,75.00
Add—Recoveries	...	...	...			24.91	2,86.52	5,51.91	7,06.62
Total—Gross Demand						1,98.43	8,10.60	10,51.91	12,81.62

506. Expenditure of a Capital nature on hydro-electric and thermo-electric schemes during the construction period and the subsequent expansion is debited to this major head. Expenditure on ordinary extensions and improvements, which are not of the nature of expansion but are intended to improve the service, is debited to the head "XLI. Receipts from Electricity Schemes—Working Expenses," included in Demand XXVII. Electricity—See paragraph 431.

Separate accounts of capital outlay are maintained for each major scheme. They show the expenditure under the minor heads "Works," "Establishments," "Tools and Plant," "Suspense" and "Receipts and Recoveries on Capital Account." Under the head "Works" is shown all expenditure on the work (except that coming under Establishment and Tools and Plant) including the cost of materials and labour. The cost of the establishments employed for the execution of the scheme including the cost of supervision is shown under the minor head "Establishment," while the cost of special tools and plant and other similar materials is shown under the head "Tools and Plant." All receipts realized from the project during the construction period, i.e., before operation accounts are opened, are credited under the head "Receipts and Recoveries on Capital Account" and taken in reduction of the Capital Expenditure.

Provision has also been made in the Budget for schemes for increasing employment opportunities.

EXPLANATION OF VARIATIONS.

507. The Revised Estimate for 1954-55 is based on the actual expenditure to end of November 1954 and the probable expenditure for the remaining part of the year.

The increase in the Budget Estimate for 1955-56 is mainly due to larger provision for schemes for increasing employment opportunities and for the Tungabhadra Hydro-Thermal Scheme.

NOTE BY THE CHIEF ENGINEER FOR ELECTRICITY, ANDHRA, ON ELECTRICITY SCHEMES.

508. The various thermal and diesel schemes in the Andhra State have been re-grouped on zonal basis and the revised classification is as under :—

- (1) Machkund Hydro-Thermal Area, Joint Scheme.
 - (a) Machkund Hydro-Thermal Area.
- (2) Tungabhadra Hydro-Thermal Area under the Tungabhadra Board.
 - (a) Tungabhadra Hydro-Thermal Area.
- (3) Chittoor Hydro-Thermal Area.
- (4) Nellore Thermal Scheme.

The revenue from electricity schemes is estimated at Rs. 1.48 lakhs for 1955-56 as against actuals of Rs. 50 lakhs for 1953-54 (second half) and estimated revenue of Rs. 1.21 lakhs for 1954-55.

The working expenses for 1955-56 are estimated at Rs. 94 lakhs including contribution to depreciation and special reserve funds. Working expenses during 1953-54 (second half) were Rs. 66 lakhs and the estimate for 1954-55 is Rs. 95 lakhs. Contribution for depreciation and special reserve funds during 1953-54 (second half) (actuals) is Rs. 8 lakhs while the provision for contribution made in 1954-55 is Rs. 17 lakhs and in 1955-56 Rs. 23 lakhs.

By the end of 1953-54, 311 villages and towns were electrified in Andhra State. The agricultural pumpsets served by the Andhra Electricity Department to end of 1953-54 are 1,959.

The two Hydro-electric projects, Machkund scheme and Tungabhadra scheme have not yet commenced operation. The Machkund Scheme will be commencing operation by the middle of 1955 and the Tungabhadra Scheme by early in 1957. Meanwhile, the existing four zonal areas, viz., Machkund Hydro-Thermal area, Nellore Thermal area, Chittoor Hydro-Thermal area and Tungabhadra Hydro-Thermal area, are being inter-linked to facilitate supplementing power from the two Hydro-schemes to all parts of the State by establishment of a common electric grid. At present, power is generated at the following pilot stations:—

1	Visakhapatnam	...	...	...	...	Steam	Power House
2	Visakhapatnam	...	...	...	...	Diesel	"
3	Srikakulam	...	...	...	...	"	"
4	Kakinada	...	...	...	...	"	"
5	Rajahmundry	...	...	...	...	"	"
6	Vijayavada	...	...	...	...	Steam	"
7	Vijayavada	...	...	...	...	Diesel	"
8	Nellore	...	...	...	...	Steam	"
9	Kurnool	...	...	...	...	Diesel	"
10	Cuddapah	...	...	...	...	"	"
11	Anantapur	...	...	...	...	"	"
12	Nandyal	...	...	...	...	"	"
13	Proddatur	...	...	...	...	"	"
14	Tadpatri	...	...	...	...	"	"
15	Madanapalle	...	...	...	...	"	"
16	Kadiri	...	...	...	...	"	"
17	Tekkali	...	...	...	...	"	"

To supplement present demand for supply of power, power is purchased from Mysore Government at Hindupur and Bellary and at Chittoor from Madras Government.

There are 12 licencees and local authority undertakings and it is programmed to acquire all these before March 1956.

Salient features of the department during 1953-54.

Operation.—The peak load of the various pilot generating stations and receiving stations rose to 30,300 K.W. to end of November 1954 from 26,600 K.W. in March 1954.

The connected load increased to 79,736 K.W. to end of November 1954 as against 77,521 K.W. to end of March 1954.

The number of consumers served by the department to end of 1953-54 was 35,194 of which 1,959 were agricultural services. This has since increased to 41,394 consumers to end of November 1954, which included 2,200 agricultural consumers.

CONSTRUCTION.

Machkund Hydro-electric Scheme (joint scheme).

This will commence operation by June 1955.

Work on the Jalaput Dam is in progress and this is programmed to be completed by 1957.

The estimated expenditure on this joint scheme for Andhra share is Rs. 115 lakhs in 1954-55 and Rs. 96 lakhs in 1955-56 while actuals for 1953-54 (second half) were Rs. 48 lakhs.

Machkund Hydro-Thermal Area.

The works in this area relate to Transmission lines and sub-stations of Machkund Scheme, besides extensions costing over 2 lakhs and distribution of power covering the districts of Srikakulam, Visakhapatnam, East Godavari, West Godavari, Krishna and Guntur.

The estimated expenditure on these works in 1954-55 is Rs. 112 lakhs and in 1955-56, Rs. 156 lakhs while the actuals in 1953-54 (second half) were only Rs. 33 lakhs.

Tungabhadra Hydro-Electric Scheme (joint works under the Board.)

The expenditure on this joint scheme is to be shared by Andhra and Mysore Governments in the ratio of 4 : 1.

The work comprises of erection of two power houses, one at the foot of the dam and another near the Humpi ruins (canal power house) with a transmission line connecting these two with Bellary sub-station.

Preliminary works of buildings, power houses and manufacture of pipes are in progress and the work is programmed to be completed by earlier part of 1957.

The expenditure relating to Andhra State share as estimated will be Rs. 66 lakhs in 1954-55 and Rs. 86 lakhs in 1955-56. The actuals during 1953-54 (second half) were Rs. 35 lakhs.

Tungabhadra Hydro-Thermal Area.

The works relate to transmission lines, sub-stations in Tungabhadra Hydro-Thermal Area besides extensions costing over 2 lakhs and distribution of power in the districts of Kurnool, Anantapur and Cuddapah.

The estimated expenditure on these works during 1954-55 is Rs. 132 lakhs and in 1955-56 Rs. 138 lakhs. Actuals during 1953-54 (second half) were only Rs. 48 lakhs.

Nellore Thermal Scheme.

This scheme is to serve the needs of the Nellore district. Originally the capacity of the Nellore Thermal Station was proposed to be increased by installing two more sets after releasing them from Bezwada after commissioning the Machkund Project. This is however dropped, and by retaining the sets at Vijayavada only, the Machkund transmission lines ending at Ongole are proposed to be extended to Kavali in Nellore district to inter-connect Machkund Hydro-Thermal area with Nellore Scheme to facilitate supply of Machkund Hydro-Power to Nellore area also.

The estimated expenditure on works in this area is Rs. 21 lakhs in 1954-55 and Rs. 38 lakhs in 1955-56. Actuals during 1953-54 (second half) were Rs. 6 lakhs.

Chittoor Hydro-Thermal Area.

This is confined to works in Chittoor district. This scheme is proposed to be inter-connected with Nellore Scheme at Kalahasti and with Tungabhadra Hydro-Thermal Scheme at Renigunta. At present power is purchased from Madras State at 7 points on Madras State border of the Chittoor district. Attempts to get additional power from Madras have not materialized and hence alternate arrangements of erection of power-house at Renigunta are programmed to supplement the deficit in this area.

The estimated expenditure in 1954-55 is Rs. 53 lakhs and in 1955-56 Rs. 60 lakhs. Actuals during 1953-54 (second half) were only Rs. 3 lakhs.

Besides these, 11 schemes are programmed to be completed before March 1956 costing Rs. 128 lakhs for which a Central loan for providing additional employment facilities is available.

The estimated total capital expenditure for the Andhra State for 1954-55 is Rs. 500 lakhs and in 1955-56 Rs. 575 lakhs.

Demand XL—Cammuted Value of Pensions.

		Accounts 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
		RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
83. Payments of commuted value of pensions—					
Gross Demand	... ..	2.14	7.40	5.87	6.37
Deductions—					
Amount financed from ordinary revenues	.. —	1.87	— 6.32	— 5.33	— 5.83
Amount recovered from other Governments	.. —	0.27	— 1.08	— 0.54	— 0.54
Total	... ..	..	..	..	..

Expenditure.

509. All payments on account of commutation of pensions, whether made in England or in India, including the payments to other Governments are brought to account in the first instance under this head. The recoveries from the other Governments are credited to this head by a deduct entry. At the end of the year, such portion of the Net Expenditure recorded under this head as the Government may decide to charge against Current Revenues is transferred to the Revenue Account under the head "55. A. Commutation of Pensions financed from Ordinary Revenues."

Demand XLI—Crpital Outlay on Schemes of State Trading.

		Accounts 1953-54 (2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
		RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
85-A. Capital Outlay on Schemes of State Trading—					
Grain Supply Schemes	... ..	—1,90.01	20.67	99.76	36.89
Community Development Projects	... ..	..	..	..	..
Other Miscellaneous Schemes	... ..	— 4.51	0.09	0.11	0.42
Development Schemes	... ..	43.22	0.28	— 41.78	— 9.92
Total	... ..	— 1,51.30	21.04	58.09	27.39
Add—Recoveries	... ..	3,74.70	5,83.16	11,70.52	2,21.83
Total—Gross Demand	... ..	2,23.40	6,04.20	12,28.61	2,49.22

Expenditure.

510. This major head records the expenditue connected with State Trading Schemes which the Government have undertaken in order to mitigate the difficulties arising from shortage of essential goods. The estimates represent the probable net debits to State funds on account of the various transactions which are carried on partly with the aid of advances credited to personal deposit accounts in the names of the officers concerned and partly with the aid of capital provided by the Government. The receipts from sale-proceeds are either credited to the personal deposit account concerned or taken in reduction of charges as receipts and recoveries on Capital Account.

511. *Grain Supply Schemes.*—The transactions under this head relate to the Rice Scheme, wheat and wheat products, other grains, gunnies and establishment and other charges connected with them.

512. *Community Development Projects.*—The value of equipment and other materials given by the Government of India as Grants-in-aid or Loans will be initially debited to this minor head and the debit will be transferred later to the appropriate minor and sub-heads under "63-B. Community Development Projects" as and when the equipment and materials are utilised on one or other of the Schemes.

513. *Other Miscellaneous Schemes.*—Audit charges in respect of the accounts of the Schemes under the Control of the Director of Agriculture and Fisheries and the Director of Industries and Commerce are debited to this head.

514. *Development Schemes.*—The expenditure on the Scheme for the purchase and Distribution of Chemical Manures is debited to this head.

EXPLANATION OF VARIATIONS.

515. Owing to complete decontrol of rice with effect from July 1954, the amounts received in advance from other States (part of which was credited in the accounts of 1953-54) for supply of rice, had to be refunded to them. This accounts mainly for the increase in the Revised Estimate for 1954-55. The provision in the Budget Estimate for 1955-56 represents provision for payments to be made to merchants from whom rice was procured for supply to Central reserves.

Demand XLII—Loans and Advances by the State Government.

	Accounts, 1953-54, (2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Loans to municipalities, port funds, etc. ...	1,44.04	2,02.60	4,88.08	4,75.43
Loans to Government servants ...	.25	0.89	1.80	1.80
Total Gross Demand XL ...	1,44.29	2,03.49	4,89.88	4,77.23
The following is a summary of the grants by minor heads:—				
Loans to Presidency Corporation, Port Funds. ..	..	..	0.17	..
Loans to district and other local funds committees ...	0.20	0.10	0.67	..
Loans to municipalities ...	2.00	6.86	32.48	83.43
Advances to cultivators ...	56.87	93.06	2,37.00	2,29.04
Advances under special laws (State-aid to industries) ...	0.36	2.00	0.54	2.00
Miscellaneous loans and advances ...	84.61	1,00.59	2,17.22	1,60.96
Total ...	1,44.04	2,02.60	4,88.08	4,75.43
Loans to Government servants—				
Advances for the purchase of motor conveyances ...	0.19	0.85	1.50	1.50
Advances for the purchase of other conveyances ...	0.06	0.04	0.30	0.30
Total ...	0.25	0.89	1.80	1.80
Grand Total ...	1,44.29	2,03.49	4,89.88	4,77.23

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

516. *Loans to Presidency Corporation, Port Funds and other Port Funds.*—Loans given by the Andhra Government to the Minor Ports Fund for the improvement of minor ports are shown under this head.

517. *Loans to District and Other Local Fund Committees.*—Loans to local bodies other than Municipalities for roads and bridges, schools and office buildings and other purposes are shown under this head.

518. *Loans to Municipalities.*—Under this head are shown loans to municipalities for water-supply, drainage, electric lighting, roads, buildings and other purposes.

519. *Advances to Cultivators.*—Loans granted to cultivators including landholders under the Land Improvement and Agriculturists Loans Acts, under the Agriculturists Loans (Madras Amendment) Act, 1935, for the relief of indebtedness of agriculturists and under the special rules for pumping installations, agricultural implements and other purposes are shown under this head. The amounts advanced initially as loans under the Well Subsidy Scheme and the loans sanctioned to the ryots under the Intensive Manuring Scheme for the purchase of chemical fertilizers are also shown under this head.

520. *Advances under Special Laws.*—Advances under the Madras State Aid to Industries Act are shown under this head.

521. *Miscellaneous Loans and Advances.*—Loans which do not fall strictly under any of the foregoing classes are shown under this minor head. The main items are loans for the acquisition of house-sites for communities eligible for help by the Harijan Welfare Department, loans to Chenchus in the Nallamalais, loans to co-operative building and sale societies, central banks, land mortgage banks, agricultural societies, weavers' co-operative societies, land colonization societies, marketing societies, market committees, loans for construction or extensions of school buildings, and advances to local bodies to cover deficits.

Temporary short-term loans to the Andhra Co-operative Central Land Mortgage Bank repayable within a period of nine months by floating debentures, are also shown under this head.

522. Loans granted in respect of Development Schemes included in the Five-Year Plan are also debited to this head. The main items of development loans or loans to co-operative rural housing societies, co-operative building societies for urban areas and co-operative milk supply societies and unions for purchase of milch animals, loans for development of Scheduled Areas and loans granted in respect of National Extension Service Schemes, Community Development Projects and Community Development Blocks.

LOANS TO GOVERNMENT SERVANTS.

523. *Advances for the Purchase of Motor Cars, etc.*—Subject to an upper monetary limit, the maximum amount of the advance for the purchase of a motor car is restricted to four months' pay or the actual price of the car (or boat), whichever is less. (As a temporary measure from the 7th December 1947, up to 31st March 1955 the maximum amount of the advance has been fixed at Rs. 7,500 (or eight months' pay or the cost of the new motor car less the sale-proceeds of the Government servants' old car, if any, whichever is the lowest). The advance is recoverable in monthly instalments not exceeding 24 in the case of officers drawing a pay of more than Rs. 1,000 a month and 36 in the case of officers drawing not more than Rs. 1,000 a month beginning with the month following that in which it is drawn. (In respect of advances for motor cars drawn on or after the 7th December 1947 and up to 31st March 1955, recovery may be made in monthly instalments of not less than one-fortieth part of the advance. The position will be reviewed in 1955-56.

Subject to an upper monetary limit, the maximum amount of the advance for the purchase of a motor cycle is restricted to eight months' pay or the actual price of the motor cycle, whichever is less. The recovery is effected in monthly instalments as in the case of motor-car advances.

The advances for the purchase of motor-cars and other conveyances were given free of interest as a temporary concession in view of the prevailing high prices of these vehicles, up to 31st March 1949. From 1st April 1949, the advances bear interest, the current rate being 5 per cent per annum.

Every I.A.S. officer engaged on District Administration is entitled to an advance, for the purchase of a horse, subject to a maximum of Rs. 1,000 or the estimated cost of the horse, whichever is less. The advance is recoverable in monthly instalments not exceeding thirty-six with interest at the same rate as for advances for the purchase of conveyances.

524. *Advances for the purchase of other conveyances.*—Advances for the purchase of bicycles, bullocks and bullock-carts, boats, etc., are shown under this head. These advances are granted to non-gazetted Government servants except low-paid men such as peons. The maximum advance for purchasing one of these conveyances is four months' pay or Rs. 200 or the estimated cost of the conveyance, whichever is the least, and it is recovered in monthly instalments not exceeding twelve (and twenty in the case of Secretariat attenders).

Advances for the purchase of bicycles are also granted to Rural Medical Practitioners working in Rural Subsidized Dispensaries, except 'B' Class Practitioners working temporarily as Rural Medical Practitioners. The advance will be limited to 80 per cent of the estimated cost of the bicycle, or Rs. 160, whichever is less, and is recoverable in ten monthly instalments from the subsidies payable to them with interest.

525. *House-building Advances.*—Advances are granted to Government servants for the purchase or construction of houses through Co-operative Societies on the Security of the Life Insurance Policy held by them. The advance is subject to a maximum of fifteen months' pay of the Government servant or 90 per cent of the surrender value of the Insurance Policy, whichever is less. The advance is recoverable in monthly instalments equal to one-sixtieth part of the total advance.

526. *Other advances.*—These include advances for the purchase of typewriters and special advances such as those which are occasionally given to Government servants who leave India for higher studies. All Gazetted officers on a pay not exceeding Rs. 500 per mensem and Superintendents of the Secretariat including the Legislature Secretariat, who desire to supply themselves with their own typewriters for Government work are eligible for advances for this purpose. The purchase is made through the Controller of Stationery and Printing and the advance is recovered in monthly instalments not exceeding twelve. Special advances are granted only in exceptional cases and for special reasons.

Loan Account of the Andhra Government.

527. The following is an abstract of the account relating to loans and advances by the Government:—

	Accounts, 1953-54. (2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
	RS.	RS.	RS.	RS.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Opening balance	9,27.19	7,81.38	9,33.14	11,72.66
Add—Outgoings, i.e., advances	1,44.29	2,03.50	4,89.88	4,77.72
Total	10,71.47	9,84.88	14,23.02	16,45.37
Deduct—Receipts, i.e., recoveries	—1,38.33	—1,05.18	—2,50.37	—3,06.76
Closing balance	9,33.14	8,79.70	11,72.65	13,38.61

EXPLANATION OF VARIATIONS.

528. *Loans to Municipalities.*—The increase in the Revised Estimate, 1954-55 and the Budget Estimate, 1955-56 is due mainly to the provision made for loans under the National Water-supply and Sanitation Scheme (Urban Water-supply and Drainage Scheme) for which the Government of India promised a loan of Rs. 25 lakhs in the current year (Revised Estimate, 1954-55) and Rs. 75 lakhs in the Budget Estimate, 1955-56.

Details showing the municipalities for which such loans have been provided for, are given below:—

Name of the Municipality.	Provision in Revised Estimate, 1954-55.	Provision in Budget Estimate, 1955-56.
	RS. LAKHS.	RS. LAKHS.
1 Guntur	11.67	17.36
2 Kakinada	8.31	2.87
3 Vijayavada .. .. .	..	12.00
4 Nandyal .. .. .	..	3.00
5 Chittoor	1.30	4.71
6 Srikakulam .. .. .	..	3.00
7 Peddapuram .. .. .	..	5.00
8 Guntakal	1.72	2.50
9 Eluru .. .. .	..	9.83
10 Masulipatnam .. .. .	..	3.83
11 Vizianagaram .. .. .	..	5.00
12 Five other Municipalities	2.00	5.90
Total	25.00	75.00

529. *Advances to cultivators.*—The Budget Estimate for 1954-55 did not make any provision for disbursement of advances for the purchase of chemical manures, as orders of the Government had not been issued in time. The Revised Estimate for 1954-55 provides Rs. 140 lakhs towards this item alone, besides an increased provision of Rs. 7.25 lakhs for disbursement of advances to cultivators in flood-affected areas.

530. *Miscellaneous Loans and Advances.*—The increase in the Revised Estimate for 1954-55 is due mainly to (a) provision of larger amounts for short term loans to the Andhra Co-operative Central Land Mortgage Bank, (b) provision for loans for National Extension Service Schemes, Community Development Projects, and Community Development Blocks, and (c) provision for loans for the development of scheduled areas. No provision was made in the Budget Estimate for 1954-55 for (b) and (c).

Public Debt—Debts raised in India—Repayment.

				Account, 1953-54s (2nd six months.)	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
				RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
I. Permanent Debt—							
(a) State Loans bearing interest				...	..	..	..
(b) Inter-State Debt Settlements				...	..	..	..
Madras and Andhra				...	..	..	44.37
II. Floating Debt				...	2,00.00	2,10.00	2,10.00
III. Loans from the Government of India				10.41	40.40	2,47.65	2,83.12
Total				10.41	2,40.40	4,57.65	5,37.49

531. Permanent Debt:—

(a) *State Loans Bearing Interest.*—Repayments of open market loans, on maturity, or earlier by purchase and cancellation out of the Sinking Fund accumulations, are shown as outgoings under this head.

(b) *Inter-State Debt Settlements.*—Madras and Andhra—Represents the share of this Government in the principal portion of the 3 per cent Madras loan 1955 raised by the Composite Madras State which is repayable in September 1955.

532. *Floating Debt.*—With the introduction of Provincial Autonomy the State Governments have been solely responsible for watching their daily cash balance. A temporary need for additional funds such as that during the beginning of each month on account of the payment of salaries, allowances, etc., is ordinarily met by taking Ways and Means Advances from the Reserve Bank for a period between seven days and up to three months. When the need for additional resources is likely to be for a longer period, say for three months and over, the Government sell Treasury Bills to the public repayable after a period not exceeding twelve months. Generally, the bills sold by the State Government are of three months' currency as in the case of Government of India Treasury Bills. Usually, all these temporary loans will be repaid before the close of the year.

When for any reason, it is not practicable to issue Treasury Bills, short-term advances are taken from the Government of India. Such advances may be taken from commercial Banks also for specific purposes.

533. *Loans from the Government of India.*—The appropriation made in the Revenue Account under "23" towards the repayment of the loans taken from the Government of India will be shown under this head.

The Andhra Famine Relief Fund.

534. The Madras Famine Relief Fund Act, 1936, as adapted in relation to this State with effect from the 1st October 1953 provides for the establishment and maintenance of the Andhra Famine Relief Fund. The main provisions of the Act are—

(1) Assets of the Fund—

(i) Contributions from the revenues of the State.

(ii) Interest accruing from time to time on the securities of the Government of India or the Government of Andhra in which all sums to the credit of the fund not immediately required for expenditure have to be invested.

(2) Purposes for which the Fund may be utilized—

(i) Relief of serious famine.

(ii) Relief of distress caused by serious drought, flood or other natural calamities.

(iii) When the fund exceeds Rs. 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works and other works for the prevention of famine.

(3) *Contributions to the Fund from Revenues.*—The accounts of the fund have to be made up as on the 31st March of each year, the securities belonging to it being valued at their market value on that day. Should the valuation in any year show that the balance in the fund fell short of Rs. 60 lakhs on that day, contributions from the Revenues of the State have to be made to make up the deficiency. If the deficiency exceeds Rs. 5 lakhs, it may be made up in annual instalments, each of such instalments except the last being not less than Rs. 5 lakhs. Contributions may also be made otherwise, e.g., by crediting the fund with the sale-proceeds of famine tools and surplus materials remaining unutilized after a famine, etc.

535. A statement showing the transactions relating to the Andhra Famine Relief Fund will be found in Appendix II.

Depreciation Reserve Funds and Special Reserve Funds of Electricity Schemes.

536. In order to provide for renewals and replacements of plant, machinery and buildings connected with certain Government Electricity Systems, the following Reserve Funds have been established in respect of each system concerned :—

(1) *Depreciation Reserve Fund*.—To provide for renewals and replacements necessitated by ordinary wear and tear on the basis of the normal life of each item.

(2) *Special Reserve Fund*.—To provide for extraordinary and unforeseen renewal that may be required from time to time due to abnormal causes, such as damage by storms, cyclones, fire and similar calamities.

Contributions to the Depreciation and Special Reserve Funds are made annually out of the revenues of the systems concerned at the rate of two-and-a-half per cent and one per cent respectively of the total Capital outlay as at the end of the preceding year, until the amounts in the funds accumulate to a maximum of 30 per cent, and 10 per cent of that capital outlay, respectively, or to such smaller amounts, if any, as may be required in any year to maintain the funds at the prescribed limits. The balance to the credit of each fund is separately invested in Government securities. The interest received on the securities is not credited to the funds but to the receipts of the respective systems as Miscellaneous Revenue under "XLI. Receipts from Electricity Schemes."

A consolidated Statement showing the transactions of these funds from the year 1954-55 is given in Appendix III.

Fund for the Uplift of Harijans

537. The Government have constituted a fund for the Uplift of Harijans for 1954-55 with an initial contribution of Rs. 10 lakhs. No contribution is proposed to be made from Revenues to the Fund in 1955-56.

The amounts to be withdrawn from the fund for expenditure on village reconstruction, khadi scheme, cottage industries and Harijan Uplift have not yet been decided.

A statement showing the transactions of the fund for the year 1954-55 will be found in Appendix IV.

The Zamindari Abolition Fund.

538. The method of contribution to this Fund has been explained in paragraph 190 above. The transactions in the fund for 1954-55 are given in Appendix V.

Contingency Fund of the State of Andhra.

539. Under Article 204 (3) of the Constitution, no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law in accordance with the provisions of the Article. If that Appropriation so authorized by law is found to be insufficient, or when a need arises during the current financial year for supplementary or additional expenditure on some "New Service" not contemplated in the Budget Estimates for that year, a statement of demands for Supplementary Estimates will be presented to the Legislature for authorizing the additional amount required. In cases where the nature of the "New Service" arising in the course of a year is such that it cannot wait till the additional Funds are authorized by the Legislature, they may be drawn from a Contingency Fund, the formation of which is permitted in Article 267 (2) of the Constitution. In accordance with this Article and section 54 of the Andhra State Act, 1953, the Madras Contingency Fund Act, 1950, has been adopted in relation to this State with effect from the 1st October 1953. Section 2 of the Act provides (1) for the establishment of a Contingency Fund consisting of a sum of Rs. 40 lakhs withdrawn from the Consolidated Fund of the State, (2) for the grant of advances from the Fund for the purpose of meeting any unforeseen expenditure, pending authorization of such expenditure by the State Legislature by law under Article 205 or Article 206 of the Constitution and (3) for the recoupment to the Fund in each year of an amount equal to the advance taken from such Fund to meet the expenditure.

The Contingency Fund was accordingly formed in 1953-54 with an initial sum of Rs. 40 lakhs taken from the Consolidated Fund of the State. The Budget Estimate for 1955-56 assumes that the total amount of the advances to be sanctioned from the Contingency Fund in that year may be about Rs. 30 lakhs and that an equal amount will be recouped to the Fund before the end of the year, leaving the balance in the Fund at Rs. 40 lakhs as in the commencement of the year.

PART III.

Appendices.

APPENDIX I.

Detailed List of New Schemes for 1955-56.

(See paragraph 13 of Part I.)

(A) SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING
NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN
THE BUDGET ESTIMATES FOR 1955-56.

Department (1)	Ultimate cost.		Cost in 1955-56 (3)
	Recurring.	Non-recurring.	
	(2) RS.	(4) RS.	
I. Schemes debitable to Revenue Account.			
Education, Health and Local Administration Department ..	5,00,000	20,50,000	26,50,000
Home Department	44,200	40,000	84,200
Industries, Co-operation and Labour Department ..	2,27,000	2,50,000	4,77,000
Law Department	4,500	60,700	65,200
Public Works and Transport Department	56,800	1,50,000	2,06,800
Revenue Department	2,38,500	2,84,800	5,23,300
Total ..	11,19,000	28,53,900	37,81,500
Deduct—Additional Revenue and contributions, grants, etc., from the Government of India on account of the schemes. (Details of grants, Contributions, etc., from the Government of India and additional revenue if any anticipated in respect of each scheme are given in the foot-notes under Statement B).	(-) 11,300	(-) 1,62,600	(-) 1,08,500
Total—I—Net Expenditure on Revenue Account ..	11,08,300	26,91,300	36,72,000
II. Schemes debitable to Capital Account.			
Education, Health and Local Administration Department ..		43,77,500	14,50,000
Home Department		25,43,100	5,08,600
Industries, Co-operation and Labour Department		10,70,000	16,20,000
Total—II—Expenditure on Capital Account ..		84,50,600	35,88,600
III. Debitable to Debt Head of Account.			
Education, Health and Local Administration Department ..		6,31,900	6,31,900
Total—III—Debitable to Debt Head of account ..		6,31,900	6,31,900
Grand Total—All Accounts	11,08,300	1,18,73,800	78,93,500

(A) SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING
NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN
THE BUDGET ESTIMATES FOR 1955-56—cont.

Department (1)	Ultimate cost.		Cost in 1955-56. (4) RS.
	Recurring.	Non- Recurring.	
	(2) RS.	(3) RS.	
[Debitable to Revenue Account.]			
Education, Health and Local Administration Department—			
37. Education	4,16,600	3,27,700	7,40,700
38. Medical	83,300	21,200	89,600
39. Public Health	68,300	16,400	77,000
50. Civil Works—Works .. . . .	.	3,000	3,000
50. Civil Works—Grants-in-aid . . . . .	..	12,15,100	12,15,100
57. Miscellaneous .. . . .	..	5,00,000	5,00,000
Total ..	5,68,200	20,83,400	26,25,400
[Debitable to Capital Account.]			
81. Capital Account of Civil Works outside the Revenue Account.	..	43,77,500	14,50,000
Total ..	..	43,77,500	14,50,000
[Debitable to Debt Head of Account.]			
Loans and Advances by the State Government . . . . .	..	6,31,900	6,31,900
Total ..	..	6,31,900	6,31,900
[Debitable to Revenue Account.]			
Home Department—			
29. Police	44,200	5,100	40,100
50. Civil Works—Works .. . . .	..	43,000	43,000
Total .	44,200	48,100	83,100
[Debitable to Capital Account.]			
81. Capital Account of Civil Works outside the Revenue Account.	..	25,43,100	5,08,600
Total ..	..	25,43,100	5,08,600
[Debitable to Revenue Account.]			
Industries, Co-operation and Labour Department—			
41. Veterinary	1,42,100	2,35,200	3,29,600
42. Co-operation	28,400	3,000	25,200
43. Industries.. . . .	8,100	..	7,300
47. Miscellaneous Departments—Welfare of Scheduled Tribes, Castes and other Backward Classes.	49,000	8,700	46,300
Total ..	2,27,600	2,46,900	4,08,400

(A) SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING
NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN
THE BUDGET ESTIMATES FOR 1955-56—cont

Department. (1)	Ultimate cost.		Cost in 1955-56. (4)
	Recurring.	Non- recurring.	
	(2)	(3)	
	RS.	RS.	RS.
[Debitable to Capital Account.]			
72. Capital Outlay on Industrial Development .. ..	..	16,30,000	16,30 000
Total ..	..	16,30,000	16,30,000
[Debitable to Revenue Account.]			
Law Department—			
27. Administration of Justice .. ..	..	37,700	24,100
28. Jails	3,800	..	3,000
47. Miscellaneous Departments—Labour	500	..	400
50. Civil Works—Works .. ..	..	23,000	23,000
Total ..	4,300	60,700	50,500
Public Works and Transport Department—			
XVII. Irrigation .. ..	..	80,000	80,000
50. Civil Works—Works	36,800	50,000	86,800
Total ..	36,800	1,30,000	1,66,800
[Debitable to Revenue Account.]			
Revenue Department—			
11. Registration	5,500	..	4,000
25. General Administration—District Administration and Miscellaneous.	2,05,400	..	2,04,500
40. Agriculture	27,600	2,40,100	1,94,100
50. Civil Works—Works .. ..	..	44,700	44,700
Total ..	2,38,500	2,84,800	4,47,300

**B) DETAILS OF SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION
HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1955-56**

Sl. No.	Description of the scheme.	Ultimate cost.		Cost in 1955-56.
		Recurring.	Non-recurring	
		(3)	(4)	(5)
1)	(2)	RS.	RS.	RS.
EDUCATION, HEALTH AND LOCAL ADMINISTRATION DEPARTMENT.				
[Debitable to Revenue Account]				
37. EDUCATION.				
1	Basic Education—Deputation of graduate teachers for retraining in Basic Education .. .. .	..	0,000	0,000
2	Modification of the curriculum of Elementary schools so as to give it an agricultural bias	2,000	3,000	5,000
3	Teaching grants for the new Basic Training schools opened during 1954-55	3,000	..	3,000
4	Stipendiary grants for 1955-56 for the new aided Basic Training schools .. .. .	..	10,000	10,000
5	Convening a Regional Basic Conference during 1955-56 ..	..	3,000	3,000
6	Basic Education—Basic schools—Provision of lands for Agriculture and sinking of wells. .. .. .	..	22,500	22,500
7	Buiding grants to Elementary schools under local bodies. ..	..	19,000	19,000
8	Opening of an additional section in the Government Basic Training School, Kotauratla and sanction of additional staff therefor	3,200	..	1,600
9	Purchase of lands for the Government Basic Training schools for agricultural purposes .. .. .	..	10,000	10,000
10	Equipment grants to non-Government Primary Schools ..	..	16,200	16,200
11	Sri Venkateswara University, Tirupati—Financial assistance towards the maintenance and development of the University	3,50,000	..	3,50,000
12	Grants to Andhra University for establishment of a farm for Botany Department, Development of Research in Nuclear Physics and remodelling of existing gas main ..	9,500	1,10,500	1,20,000
13	Grants to Bharat Scouts and Guides. .. .. .	..	34,000	34,000
14	Provision for the new schools permitted to be opened by the District Boards	15,000	..	15,000
15	Equipment grants to Aided Colleges .. .. .	..	25,000	25,000
16	Teaching grants to non-Government Secondary schools ..	4,900	..	4,900
17	Grant for the award of scholarships and fee remissions under Rules 32 and 41 of G.I.A. Code	5,100	..	5,100
18	Acquisition of playgrounds for Secondary and Elementary schools under local bodies and aided managements .. .. .	..	15,000	15,000
19	Equipment grants to Aided Secondary schools .. .. .	..	3,000	3,000
20	Grants to Public Libraries .. .. .	..	25,000	25,000
21	Teaching grant to newly opened non-Government special schools	3,900	..	3,900
22	Opening of Higher Forms in Government Secondary and Training Schools for Women, Narsapur and Kurnool ..	4,400	1,500	3,900
23	Teaching grant to non-Government Secondary schools newly opened	11,600	..	11,600
24	Teaching grant to non-Government special aided schools	4,000	..	4,000
Total ..		4,16,600	3,27,700	7,40,700

(B) DETAILS OF SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION
HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1955-56—*cont.*

Serial number. (1)	Description of the scheme. (2)	Ultimate cost.		Cost in 1955-56 (5) RS.
		Recurring. (3)	Non-recurring. (4)	
		RS.	RS.	
EDUCATION, HEALTH AND LOCAL ADMINISTRATION DEPARTMENT— <i>cont.</i>				
[Debitable to Revenue Account]— <i>cont.</i>				
38. MEDICAL.				
* 25	Increase of bed strength, employment of additional staff and conversion of the post of Lay Secretary and Treasurer, Grade II into Grade I in King George Hospital, Visakhapatnam	26,300	700	21,600
* 26	Employment of an Accountant in the Andhra Medical College, Visakhapatnam	2,600	..	2,600
* 27	Conversion of the Government Dispensary, Kovvur (West Godavari district) into a hospital of 22 beds and employment of additional staff	26,800	12,100	34,100
* 28	Employment of staff and purchase of equipment for the Government Hospital at Badvel in Cuddapah district.	16,700	8,400	21,700
* 29	Appointment of Lay Secretary and Treasurer in the District Headquarters Hospital at Kurnool	3,300	..	2,600
30	Maintenance of rural dispensaries of modern and indigenous medicine—Payment of subsidies	7,600	..	7,000
	Total ..	83,300	21,200	89,600
39. PUBLIC HEALTH.				
* 31	Additional field team for Mass B. C. G. Vaccination campaign	38,000	1,400	32,000
32	Revision of the scale of pay of Health Officers, Class I ..	6,300	..	9,600
33	Appointment of a Sanitary Engineer of the status of Superintending Engineer in the office of the Chief Engineer, P. W. D. (General and Buildings)	17,900	..	14,300
34	Implementation of anti-filariasis and anti-mosquito measures by certain local bodies	4,500	..	4,500
35	Improvements to Maternity and Child Welfare Centre, Kurnool .. .. .	..	15,000	15,000
36	Maintenance grant to the Kasturba Maternity Home, Seethanagaram (East Godavari district) maintained by the Kasturba Gandhi National Memorial Trust (Andhra Branch)	1,600	..	1,600
	Total ..	68,300	16,400	77,000
50. CIVIL WORKS—WORKS.				
* 37	Construction of two rooms in the Government Hospital, Srikakulam for the X-Ray plant .. .. .	..	3,000	3,000
	Total ..	..	3,000	3,000
50. CIVIL WORKS—GRANTS-IN-AID.				
38	Grants to local bodies for village communications .. ..	..	2,30,000	2,30,000
39	Grants to District Boards for maintenance of major District Roads .. .. .	..	5,50,000	5,50,000
40	Grants to local bodies for roads and bridges (other than village communications) .. .. .	..	4,35,100	4,35,100
	Total ..	..	12,15,100	12,15,100

(B) DETAILS OF SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION
HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1955-56—*cont.*

Serial number (1)	Description of the scheme (2)	Ultimate cost		Cost in 1955-56 (5)
		Recurring (3)	Non-recurring (4)	
		RS.	RS.	RS.

EDUCATION, HEALTH AND LOCAL ADMINISTRATION DEPARTMENT—*cont.*

[Debitable to Revenue Account]—*cont.*

57. MISCELLANEOUS.

41	Grants to local bodies for dearness allowances .. ..	..	5,00,000	5,00,000
	Total ..	..	5,00,000	5,00,000

[Debitable to Capital Account.]

81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

42	Construction of buildings for the office and residential accommodation of National Cadet Corps units ..		8,00,000	4,00,000
(a) 43	Acquisition of site, construction of buildings and acquisition of machinery for the expansion of the Government Presses at Kurnool and Guntur.	..	35,77,500	10,50,000
	Total ..	..	43,77,500	14,50,000

[Debitable to Debt Head of Account.]

XLII. LOANS AND ADVANCES BY THE STATE GOVERNMENT.

44	Loans and Grants to Kurnool and Chirala Municipal Councils .. .. .	..	1,45,000	1,45,000
45	Loans for the construction of roads, bridges, markets, buildings, etc. .. .. .	..	4,50,900	4,50,900
46	Loans for the construction of buildings and improvements to certain medical institutions .. .. .	..	36,000	36,000
	Total ..	..	6,31,900	6,31,900

HOME DEPARTMENT.

[Debitable to Revenue Account.]

29. POLICE.

47	Formation of Taluk Police station and employment of additional staff for Srikakulam Police Station, Visakhapatnam North district.	28,000	5,100	28,300
48	Employment of additional staff for increasing the vacancy reserve of Sub-Inspectors of Police	16,200	..	11,800
	Total ..	44,200	5,100	40,100

50. CIVIL WORKS—WORKS.

49	Construction of a Static water tank at Nellore .. ..	..	43,000	43,000
	Total ..	..	43,000	43,000

[Debitable to Capital Account.]

81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

50	Construction of quarters for Special Armed Police. Visakhapatnam and location of the District Police Office at Srikakulam .. .. .	..	25,43,100	5,08,600
	Total ..	..	25,43,100	5,08,600

(a) Accepted subject to the condition that orders sanctioning the scheme should not be issued till the Government of India's promise of assistance is committed.

(B) DETAILS OF SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION
HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1955-56—cont.

Serial number. (1)	Description of the scheme. (2)	Ultimate cost.		Cost in 1955-56. (5) RS.
		Recurring. (3) RS.	Non-recurring. (4) RS.	
INDUSTRIES, CO-OPERATION AND LABOUR DEPARTMENT.				
[Debitable to Revenue Account.]				
41. VETERINARY.				
*51	Bifurcation of the jurisdiction of the District Veterinary Officer, Visakhapatnam into two districts on administrative grounds	14,500	1,400	11,800
52	Opening of 2 Key Village Units, 2 Artificial Insemination Centres and 2 Bull-Rearing Farms	93,000	1,54,900	2,38,200
53	Establishment of a Ranikhet Disease Vaccine Laboratory at Guntur	18,000	15,000	28,100
*54	Opening of 2 Touring Billets	11,600	1,200	10,200
(a) 55	Scheme for appointment of Disease Investigation Officer (Poultry) .. .. .	..	39,700	13,500
*56	Purchase of an additional Boiler for Dairy-cum-Bull Farm, Visakhapatnam	2,500	5,000	7,500
*57	Purchase of 2 pump-sets for the Dairy-cum-Bull Farm, Visakhapatnam	2,500	8,000	10,300
*58	Supply of milking machine for the Dairy-cum-Bull Farm, Visakhapatnam .. .. .	..	10,000	10,000
	Total ..	1,42,100	2,35,200	3,29,600
42. CO-OPERATION.				
* 59	Bifurcation of Cuddapah district into two Deputy Registrars' Circles	12,200	1,000	10,600
* 60	Bifurcation of Chittoor district into two Deputy Registrars' Circles	9,500	1,000	8,300
* 61	Bifurcation of Anantapur district into two Deputy Registrars' Circles	6,700	1,000	6,300
	Total ..	28,400	3,000	25,200
43. INDUSTRIES AND SUPPLIES.				
* 62	Appointment of Diesel Mechanic and Assistant Driller Trainees	8,100	..	7,300
	Total ..	8,100	..	7,300
47. MISCELLANEOUS DEPARTMENTS—WELFARE OF SCHEDULED TRIBES, CASTES AND OTHER BACKWARD CLASSES.				
* 63	Opening of five schools and appointment of ten teachers in Srikakulam and Visakhapatnam districts.	15,500	1,000	10,400
* 64	Opening of a Government Harijan Hostel at Parvatipur in Srikakulam district	7,500	1,000	6,400
* 65	Opening of Girls' hostel at Srikakulam	7,500	500	6,700
* 66	Purchase of three sewing machines for the Government Girls' hostels .. .. .	..	900	900
* 67	Training of 30 members of Hill Tribes in the Agency Areas in Poultry Management and Dairy Farming	3,900	..	3,900
* 68	Opening of a Veterinary dispensary at Araku Valley ..	8,300	2,000	8,500
* 69	Sericulture-Reclamation of lands in Araku Valley ..	2,000	2,200	4,100
* 70	Opening of a Government Boarding Home at Lagarayi, Yellavaram taluk, East Godavari district ..	4,300	1,100	5,400
	Total ..	49,000	8,700	46,300

* Schemes included in the Five-Year Plan.

(a) A sum of Rs. 18,900 in ultimate and Rs. 5,800 in 1955-56 will be received as grant from the Indian Council of Agricultural Research and credited to "XXX. Veterinary".

(B) DETAILS OF SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1955-56—cont

Serial number. (1)	Description of the scheme. (2)	Ultimate cost.		Cost in 1955- (5) RS.
		Recurring.	Non-recurring.	
		(3) RS.	(4) RS.	
INDUSTRIES, CO-OPERATION AND LABOUR DEPARTMENT—cont.				
[Debitable to Capital Account.]				
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT				
71	Purchase of machinery for the Andhra Paper Mills, Rajahmundry .. .. .	..	16,30,000	16,30,000
	Total ..	..	16,30,000	16,30,000
LAW DEPARTMENT.				
[Debitable to Revenue Account.]				
27. ADMINISTRATION OF JUSTICE.				
72	Appointment of Additional District Munsif for the District Courts, Rajahmundry, Visakhapatnam district .. .. .	..	6,200	4,200
73	Appointment of Additional District Munsif for the District Courts, Eluru .. .. .	..	12,200	7,200
74	Appointment of Additional District Munsif for the District Courts, Tenali and Eluru, West Godavari district .. .. .	..	10,500	12,500
	Total ..	..	37,700	24,100
28. JAILS AND CONVICT SETTLEMENTS.				
75	Improvements to the Sub-Jail at Chandragiri and increasing its staff	3,800	..	3,000
	Total ..	3,800	..	3,000
47. MISCELLANEOUS DEPARTMENTS—LABOUR.				
76	Appointment of a compounder in Stuartpuram Settle- ment Rural Dispensary	500	..	400
	Total ..	500	..	400
50. CIVIL WORKS—WORKS.				
77	Improvements to the Sub-Jail building at Chandragiri. ..	..	23,000	23,000
	Total ..	..	23,000	23,000
PUBLIC WORKS AND TRANSPORT DEPARTMENT.				
XVII. IRRIGATION—WORKING EXPENSES.				
78	Installation of two electrical motors for Peravaram Pumping Scheme, East Godavari district .. .. .	..	80,000	80,000
	Total ..	..	80,000	80,000
50 CIVIL WORKS—WORKS.				
79	Transfer of certain roads from the control of local bodies to Government in Highways Department	36,800	50,000	86,800
	Total ..	36,800	50,000	86,800

(B) DETAILS OF SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION
HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1955-56—*cont.*

Sl. number. (1)	Description of the scheme. (2)	Ultimate cost.		Cost in 1955-56. (5) RS
		Recurring. (3) RS.	Non-recurring. (4) RS.	
REVENUE DEPARTMENT.				
[Debitable to Revenue Account.]				
11. REGISTRATION.				
(a) 80	Opening of a Sub-Registry office at Ganapavaram, West Godavari district	5,500	..	4,000
	Total ..	5,500	..	4,000
25. GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS.				
81	Upgrading of the posts of personal clerks to Collectors ..	5,400	..	4,500
82	Scheme for the training of clerks and accountants ..	2,00,000	..	2,00,000
	Total ..	2,05,400	..	2,04,500
40. AGRICULTURE.				
* 83	Extension of electricity to the Chemical Laboratory at the Sugarcane Research Station, Anakapalle .. ..	.	5,000	5,000
(b) 84	Control of sugarcane insects and pests .. ..	.	28,100	9,000
(c) 85	Scheme for the study of nitrogen fixing powers of important leguminous crops .. .. .	..	83,700	31,100
* (d) 86	Purchase of Marine diesel engines for craft and tackle and mechanised fishing .. .. .	.	72,000	72,000
87	Purchase of laboratory equipment for the Agricultural Chemistry Section, Bapatla .. .. .	..	30,000	30,000
88	Education—Institution of studentship for fostering post-graduate study in agriculture	3,600	..	1,700
89	Opening of an Agricultural Farm and Research Station in Srikakulam district	24,000	21,300	45,300
	Total ..	27,600	2,40,100	1,94,100
50. CIVIL WORKS—WORKS.				
90	Execution of repairs to and extension of the record room of the Taluk Office, Cuddapah .. .. .	..	12,000	12,000
(e) 91	Construction of buildings, residential and non-residential for the Agricultural Farm and Research Station to be opened in Srikakulam district .. .. .	..	32,700	32,700
	Total ..	..	44,700	44,700

* Schemes included in the Five-Year Plan.

(a) A sum of Rs. 11,300 recurring in ultimate and in 1955-56 will be received as fees and credited to "XI. Registration".

(b) A sum of Rs. 21,100 in ultimate and Rs. 6,800 in 1955-56 will be received on account of the grant made by the I.C.S.C. and credited to "XXIV. Agriculture".

(c) A sum of Rs. 59,600 in ultimate and Rs. 21,600 in 1955-56 will be received from I.C.A.R. and credited to "XXIX. Agriculture".

(d) A sum of Rs. 63,000 in ultimate and in 1955-56 will be received by way of receipts from the sale of boats and contribution from the Government of India.

(e) Vide item 89 under "40—Agriculture".

(C) DETAILS OF ADDITIONAL REVENUE ANTICIPATED FROM SCHEMES INVOLVING NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATE FOR 1955-56.

Head of Account	Description of the scheme	Ultimate revenue.		Revenue in 1955-56.
		Recurring	Non-recurring.	
(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.
Registration	Opening of a Sub-Registry office at Ganapavaram, West Godavari district.	11,300		11,300
	Total	11,300	..	11,300

V. K. RAO,
Financial Secretary.

APPENDIX II.

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE
ANDHRA FAMINE RELIEF FUND

(See Paragraph 535 of Part II.)

Particulars.	Accounts, 1953-54, 2nd six months.	Budget Estimate, 1954-55.	Revised Estimate 1954-55	Budget Estimate 1955-56.
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
I. Opening Balance—Cash		5.00	5.00	10.00
II. Receipts—				
A. Famine Relief Fund—				
(a) Transfers from the Revenue Account ..	5.00	5.00	5.00	5.00
(b) Interest receipts .. .. .		.		..
(c) Recoveries of famine expenditure ..	.	.	..
(d) Gain on realization of securities ..	.	.	.	.
B. Investment Account—				
Sale of securities .. .. .	..	..	..	..
Total—II Receipts ..	5.00	5.00	5.00	5.00
III. Disbursements—				
A. Famine Relief Fund—				
(a) Transfers to the Revenue Account—				
(i) For expenditure on relief of serious famine and of distress due to serious famine, floods, etc. . . . .	..			..
(ii) For expenditure under the proviso to section 5 of Act XVI of 1936 on pro- tective irrigation works .. .. .	..		.	..
(b) Loss on realization of securities ..	.		..	..
(c) Other payments .. .. .	.		..	.
B. Investment Account—				
Purchase of securities .. .. .				.
Total—III Disbursements .	.	.	.	..
IV. Net transactions of the year—				
Net receipts (+) or Net disbursements (—)				
(II—III)	5.00	5.00	5.00	5.00
V. Closing Balance—Cash (I + IV)	5.00	10.00	10.00	15.00
VI. Market value of securities held on the last day of the year				
VII. Total assets of the fund including cash balance (V + VI)	5.00	10.00	10.00	15.00

NOTE.—The Madras Famine Relief Fund Act was adapted in relation to this State in 1953-54.

V. K. RAO,
Financial Secretary.

APPENDIX III.

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE FUNDS OF ELECTRIC SYSTEMS FROM 1ST OCTOBER 1953.

(See Paragraph 536 of Part II)

	I. Machkund.	II. Tungabhadra	III. Nellore.	IV. Chittoor.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
A. DEPRECIATION RESERVE FUND:				
Opening Balance on 1st October 1953 ..	16.86	1.24	..	..
Contribution in 1953-54 (second six months). ..	5.82	1.35	..	0.05
Total ...	22.68	2.59	.	0.05
Transfer to Revenue Account . . . . .	..	..	..	..
Purchase of securities	11.81	..	..	..
Closing Balance, 1953-54 and opening balance, 1954-55	10.87	2.59	..	0.05
Contributions in 1954-55	7.44	3.86	0.68	0.28
Total ...	18.31	6.45	0.68	0.33
Transfer to Revenue Account . . . . .	..	..	..	..
Purchase of securities	5.00	1.00	..	..
Closing balance, 1954-55 and opening balance, 1955-56	13.31	5.45	0.68	0.33
Contributions in 1955-56	9.08	5.03	1.54	0.79
Total ...	22.39	10.48	2.22	1.12
Transfer to Revenue Account ... ..	..	..	..	..
Purchase of securities ... ..	..	..	..	..
Closing balance as on 31st March 1956 ...	22.39	10.48	2.22	1.12
B. SPECIAL RESERVE FUND—				
Opening balance on 1st October 1953 ...	3.65	0.40	..	..
Contribution in 1953-54 (second six months). ..	0.47	..	..	0.02
Total ...	4.12	0.40	..	0.02
Transfer to Revenue Account ... ..	..	..	..	..
Purchase of securities	2.23	..	..	..
Closing Balance, 1953-54 and opening balance, 1954-55	1.89	0.40	..	0.02
Contribution in 1954-55	3.00	1.55	0.27	0.11
Total ...	4.89	1.95	0.27	0.13
Transfer to Revenue Account ... ..	..	..	..	..
Purchase of securities	1.00	..	..	..
Closing balance, 1954-55 and opening balance, 1955-56	3.89	1.95	0.27	0.13
Contribution in 1955-56	3.63	2.01	0.62	0.32
Total ...	7.52	3.96	0.89	0.45
Transfer to Revenue Account ... ..	..	..	..	..
Purchase of securities ... ..	..	..	..	..
Closing balance on 31st March 1956 ...	7.52	3.96	0.89	0.45

APPENDIX IV.

(See Paragraph 537 of Part II.)

**STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE
HARIJAN UPLIFT FUND.**

						Revised Estimate, 1954-55.
						RS. LAKHS.
Opening balance	...	...	..	...	...	Nil.
Receipts	...	..	...	...	...	10.00
Withdrawals	..	...	...	...	...	10.00
Closing balance	..	...	...	...	..	Nil.

V. K. RAO,
Financial Secretary.

APPENDIX V.**STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE
ZAMINDARI ABOLITION FUND.**

						RS. LAKHS.
Opening balance on 1st April 1954 *	...	..				13.32
Contribution in 1954-55	...	...	...	...		13.00
Receipts by way of interest	...	...	...	...		1.18
Investment by purchase of securities	...	...				..
Closing balance, 1954-55 and opening balance, 1955-56	...	...	...	...	...	27.50
Contribution in 1955-56	...	...	...	...		13.00
Receipts by way of interest	...	...	...	...		0.79
Investment by purchase of securities	...	...				Nil.
Closing balance at the end of 1955-56	...	...				41.29

* Securities of the Government of India 3 per cent Victory Loan, 1957 of the face value of Rs. 26.303 lakhs held in the Zamindari Abolition Fund of the Composite State as on 30th September 1953 have been allocated to this Government and they are in the safe custody of the Reserve Bank of India.

V. K. RAO,
Financial Secretary.

APPENDIX VI.

(See paragraph 18 of Part I.)

STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT OF ANDHRA AND OUTSTANDING ON THE 31st JANUARY 1955.

Name of public or other body (or persons) for which the guarantee has been given.	Authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed	Rate of interest guaranteed in the case of loans, debentures, etc.	Purposes for which the guarantees were given.	Sums guaranteed outstanding on the 31st January 1955		Remarks.
						Primary security.	Amount	Rate of interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1 Krishna Market Committee Vuyawada.	G.O. Ms. No. 811, dated 27th May 1953.	Responsibility for the recovery of the loan granted by the Indian Central Oil seeds Committee rests with State Government.	Rs. 15,500	Interest free	Construction of ground-nut godowns		Rs 15,500	Interest free
(10)								
2 Adoni market Committee (Part of old Bellary Market Committee).	Do.	Do.	Rs. 33,000	Do.	Do	...	Rs 33,000	Do
3 The Andhra State Handloom Weavers Co-operative Society.	G.O. Ms. No. 2193, Development dated 16th December 1954.	Rs 15,00,000 cash credit from the Imperial Bank of India.	Rs. 15,00,000.	3½ per cent per annum	To enable the Andhra Handloom Weavers Co-operative Society to purchase yarn from the Mills and to purchase finished products from the primaries and to stock them for seasonal sales	The Government will have a second charge over the stock in trade.	Rs. 15,00,000	¾ per cent
4 Andhra State Co-operative Bank and District Co-operative Central Banks.	G.O. Ms. No. 2541, Development dated 16th June 1952.	Guarantee of amounts due by primary weavers' Societies to the District Co-operative Central Banks and to the State Bank in case Central Banks borrow from the State Bank.	No Limit fixed.	Not fixed	For working relief Scheme.	Stock produced under the Relief Scheme	* Rs 8,71,381 (amount outstanding to Central Banks.)	* Balance as on 15th December 1954, (Rs 8,03,946 was outstanding as on 31st October 1953 and passed on as liability to the Andhra Government)
5 The Rajavenmangi forest Coupe Society Tellavaram taluk.	G.O. Ms. No. 771, Development dated 11th May 1954.	Guaranteed the amounts borrowed by the Society from the Kakunada District Co-operative Central Bank for one year.	Rs. 25,000	..	Amelioration of hill tribes in the agency area.		† Rs. 12,027	† Balance as on 30th November 1954
6 The Agency Hill Tribes Forest Coupe Co-operative Society Kotaram-Chandrapuram, Polavaram Agency.	G.O. Ms. No. 647, Development dated 20th April 1954.	Guaranteed the amount borrowed by the Society from Rajahmundry Co-operative Central Bank.	Rs. 25,000		Do		‡ Rs 4,500	‡ Balance as on 31st December 1954

The Indian Bank, Ltd.	G.O. Ms. No. 1780, Public (Resettlement), dated 15th August 1946, G.O. Ms. No. 3759, Development, dated 21st September 1950 extended in G.O. Ms. No. 918 Development, dated 6th March 1952.	For the entire loan amount by the Visakhapatnam Co-operative Metal Works Limited.	Rs. 27,000	5 per cent per annum.	Working capital	Rs. 27,000	5 per cent per annum	In G.O. Ms. No. 400, Development dated 28th January 1953, Government ordered that the loan to the Indian Bank be paid by borrowing from the Co-operative Central Bank concerned. The deed of guarantee was approved by Government in their Memorandum No. 63008 AI/1954-5, Development dated 26th November 1954. The Central Bank has not yet sanctioned the loan.
....	Do.	For the entire loan amount borrowed by the Visakhapatnam Co-operative Timber Works, Limited.	Rs. 63,000	5 per cent per annum	Do.	....	5 per cent per annum.	Do
The Andhra Co-operative Central Land Mortgage Bank Ltd.	G.O. Ms. No. 90, Development, dated 16th November 1953.	Principal and interest on debentures issued by the Bank.	Rs. 4,50,00,000.	Varying from 2½ per cent to 4½ per cent.	To enable the debentures issued by the Andhra Co-operative Central Land Mortgage Bank Marketable.	First mortgage obtained from borrowers by the primary land mortgage banks on lands and transferred to the Andhra Co-operative Central Land Mortgage Bank and ultimately to the Trustees.	2½ per cent to 4½ per cent	
9 The Andhra State Co-operative Bank Ltd.	G.O. Ms. No. 1452, Development dated 23rd August 1954.	Loan from Madras State Co-operative Bank Limited.	Rs. 25,00,000.	2.5 per cent	For carrying on day to day administration.	Nil.	2.5 per cent	s Balance as on 21st December 1954
....	G.O. Ms. No. 1151, Development dated 16th September 1954, G.O. No. 2311, Development dated 29th December 1954.	Loan from the Reserve Bank of India.	Rs. 1,25,00,000. (75 lakhs plus 50 lakhs)	1.5 per cent.	For financing seasonal agricultural operations and the Marketing of Crops	Nil.	1.5 per cent.	|| Balance as on 21st December 1954
	G.O. Ms. No. 2698, Revenue dated 27th December 1954.	Loans and cash credit from Imperial Bank of India from 1st January 1955 to 30th June 1955	Rs. 30,00,000.	1 per cent below the Imperial Bank of India advance rate with a minimum of 3 per cent per annum	For financing distribution of fertilisers	The Registrar of Co-operative Societies has been asked to obtain and furnish to the Government necessary agreement for hypothecation of stock of the chemical fertiliser for the guaranteed period.	1 per cent below the Imperial Bank of India advance rate with a minimum of 3 per cent per annum	..

Name of public or other body (or persons) for which the guarantee has been given.	Authority, if any for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Rate of interest guaranteed in the case of loans, debentures, etc.	Purposes for which the guarantees were given.	Primary security.	Sums guaranteed outstanding on 31st January 1955.		Remarks.
							Amount	Rate of interest.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
M/s. K. V. Ratnam Bros., Pen Fountain Manufacturers Bajahmundry.	G.O. Ms. No. 1502, Development, dated 6th September 1954.	Over 100 draft facilities guaranteed as provided under section 6 (6) of the State Aid to Industries Act, 1922 (Act V of 1923) Rs. 5,000.	Rs. 5,000.	6 per cent per annum chargeable by the Imperial Bank of India Madras.	Working capital.	Building and machineries belonging to the Company.	Rs. 5,000.	6 per cent per annum	
Do.	Madras G.O.Ms. No. 4504 Development, dated 16th September 1947. G.O. Ms. No. 3566, Development, dated 3rd July 1948.	Do.	Rs. 2,000.	....	For the development of fountain pen manufacture	Do	Rs. 2,000.	..	These 100 draft facilities were transferred by the Madras Government to this State Government and expire on 25th January 1955.

V. K. RAO,
Financial Secretary.

APPENDIX VII.

[See Paragraph 2 of Part I.]

ABSTRACT OF STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.

NOTE.—The total expenditure on Revenue Account given here is according to the classification adopted in the Statement of Demands for grants. The figures differ from the total of major heads given on page nine above by reason of the inclusion in the Demands for Grants of the working expenses of irrigation, electricity systems, and the entire expenditure on Public Works establishment and tools and plant—see the explanatory notes on pages (ii) and (iv) of the Detailed Budget Estimates for 1955-56.

Major head of account..						Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
(1)						(2)	(3)
						RS. LAKHS.	RS. LAKHS.
1	Pay of Officers	...	...	...	...	84.77	89.97
2	Pay of Establishments	...	...	...	...	4,99.25	5,17.32
3	Allowance and Honoraria	...	...	...	...	4,00.37	4,19.35
4	Contingencies	...	...	...	...	90.26	83.96
5	Compensation to local bodies—						
	(i) Motor Vehicles Acts	...	...	...	...	24.79	24.55
	(ii) Entertainment Tax	...	...	...	...	29.00	29.00
6	Debt charges	...	...	...	...	—79.28	—1,19.49
7	Electricity Schemes—Maintenance charges— Provision for depreciation, stores and suspense and interest charges	...	...	...	...	1,84.03	2,10.88
8	Extraordinary charges—						
	(i) State Trading Schemes	...	...	...	...	..	..
	(ii) Other items (excluding pay and allow- ances)	...	...	...	...	..	..
9	Famine expenditure (excluding pay and allow- ances)	...	...	...	...	15.19	8.09
10	Grants and Contributions—						
	(i) Civil Works	...	...	...	...	40.12	26.42
	(ii) Education	...	...	...	...	3,46.92	3,42.72
	(iii) Medical	...	...	...	...	7.76	7.28
	(iv) Public Health	...	...	...	...	2.61	3.55
	(v) Miscellaneous	...	...	...	...	32.94	29.94
	(vi) Other heads	...	...	...	...	34.03	28.56

ABSTRACT OF STATEMENT SHOWING THE EXPENDITURE ON
REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY
OF OFFICERS", ETC.—cont.

Major head of account. (1)	Revised Estimate, 1954-55. (2) RS. LAKHS.	Budget Estimate, 1955-56. (3) RS. LAKHS.
11 Jails—clothing, equipment and dietary charges.	10.36	9.52
12 Medical—Hospital charges, clothing and dietary charges	24.35	25.52
13 Purchase of stationery stores	12.90	12.63
14 Subsidy for sinking of wells	18.60	..
15 (i) Superannuation allowances and pensions (including payment of commuted value of pensions)	68.38	69.03
(ii) Territorial and political pensions ...	0.32	0.32
16 Supplies and services (cost of opium, stamps, etc.)	1.83	1.97
17 Tools and plant	19.95	19.54
18 Contribution to the Fund for the Development of Rural Water-Supply ... ..	..	..
19 Contribution to the Fund for the uplift of Harijans and Scheduled Tribes	10.00	..
20 Works—		
(i) Irrigation work charged to Revenue (including interest charges)	2,78.62	2,70.41
(ii) Forest works (including roads and bridges)	6.39	5.85
(iii) Civil works—Buildings and communications	1,67.59	1,68.25
(iv) Other heads—Works including petty construction and repairs	27.95	42.20
21 All other expenditure	3,87.44	4,07.17
22 Deduct—Charges recoverable from Governments, departments and others	— 43.23	— 52.46
Total Expenditure and Revenue Account ...	26,86.21	26,82.12

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS", ETC.—cont.

Major head of account. (1)	Revised Estimate, 1954-55. (2) RS. LAKHS.	Budget Estimate, 1955-56. (3) RS. LAKHS.
7. LAND REVENUE.		
Pay of Officers	1·97	2·27
Pay of Establishments	16·13	26·62
Allowances and Honoraria	11·78	18·61
Total ...	29·88	47·50
Contingencies	2·61	4·32
Compensations	4·51	4·54
Other charges	15·49	15·83
Total ...	22·61	24·69
Grand Total—7 ...	52·49	72·19
8. STATE EXCISE DUTIES.		
Pay of Officers	1·46	1·44
Pay of Establishments	14·21	14·85
Allowances and Honoraria	15·77	17·13
Total ...	31·44	33·42
Contingencies	4·07	3·61
Compensations	·19	·10
Works (including Petty Construction and Repairs).	·02	·02
Supplies and services (cost of opium)	·04	·19
Other Charges	·10	0·01
Total ...	4·42	3·93
Grand Total—8 ...	35·86	37·35
9. STAMPS.		
Pay of Establishments ... ..	..	..
Allowances and Honoraria ... ..	..	..
Charges for the sale of Stamps	9·77	9·69
Total ...	9·77	9·69
Supplies and Services (cost of stamps supplied from Central Stamps Stores including freight charges).	1·79	1·78
Total ...	1·79	1·78
Grand Total—9 ...	11·56	11·47
10. FORESTS.		
Pay of Officers	1·55	1·93
Pay of Establishments	9·05	9·96
Allowances and Honoraria	8·98	9·33
Total ...	19·58	21·22
Clothing and Equipment	·20	·24
Extraction of forest produce	1·38	1·26
Maintenance, repairs and renewals	0·35	0·35
Roads and Bridges	1·98	1·94
Regeneration, Reservation, fire protection and other works	3·06	2·93
Extension of casuarina plantation	0·31	0·31
Conservancy and works	1·00	0·63
Office contingencies	1·40	1·43
Other Charges	0·16	0·23
Total ...	9·84	9·32
Grand Total—10 ...	29·42	30·54

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—cont.

Major head of account..	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
(1)	(2)	(3)
RS. LAKHS.	RS. LAKHS.	
11. REGISTRATION.		
Pay of Officers	0.64	0.62
Pay of Establishments	9.14	9.45
Allowances and Honoraria	5.24	5.37
Total ...	15.02	15.44
Contingencies and Other Charges	1.24	1.20
Deduct—Charges recoverable from Governments departments, etc.	(—)0.14	(—)0.08
Total ...	1.10	1.12
Grand Total—II ...	16.12	16.56
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.		
Pay of Officers	0.78	0.86
Pay of Establishments	1.91	1.94
Allowances	1.71	1.67
Total ...	4.40	4.47
Compensation to Local Bodies	24.79	24.55
Contingenices	0.63	0.57
Other Charges	0.18	0.19
Total ...	25.60	25.31
Grand Total—12 ...	30.00	29.78
13. OTHER TAXES AND DUTIES.		
Pay of Officers	1.66	1.64
Pay of Establishments	9.97	10.06
Allowances and Honoraria	7.66	7.71
Total ...	19.29	19.41
Contingencies	2.61	2.56
Payment of net proceeds of Entertainment Tax to Local Bodies	29.00	29.00
Other Charges (including charges payable to other Governments, Departments, etc.) ... ..	.11	2.91
Total ...	31.72	34.47
Grand Total—13 ...	51.01	53.88
XVII. IRRIGATION—WORKING EXPENSES		
Pay and allowances of establishments (including pension charges)	0.60	0.40
Works (including maintenance and repairs)	78.97	74.25
Total—XVII ...	79.57	74.65
17. IRRIGATION.		
Interest charges	1,39.98	1,42.77
18. IRRIGATION.		
Pay and allowances of officers and establishments.	5.44	4.32
Other Charges	4.80	2.24
Works (including maintenance and repairs, tools and plant, etc.)	59.76	53.44
Total—18 ...	70.00	60.00
19. IRRIGATION.		
Irrigation works, etc.	(—)0.09	0.05
Total—19 ...	(—)0.09	0.05

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—cont.

Major head of account. (1)	Revised Estimate, 1954-55. (2) RS. LAKHS.	Budget Estimate, 1955-56. (3) RS. LAKHS.
DEBT CHARGES.		
22 Interest on debt and other obligations ...	—1,29.40	—1,19.42
23 Appropriation for reduction or avoidance of debt	32 12	..
Total—Debt charges ...	(—)97.28	—1,19.42
25. GENERAL ADMINISTRATION.		
DEMAND IX—HEADS OF STATE, MINISTERS AND HEADQUARTERS STAFF.		
His Excellency the Governor's salary	0.51	0.51
Pay of Ministers	0.61	0.85
Pay of Officers	8.33	8.68
Pay of Establishments	17.48	19.34
Allowances and Honoraria	12.65	22.16
Total ...	39.58	51.54
Contingencies	6.61	4.67
Other charges	5.54	9.56
Deduct—Charges recoverable from Governments, Departments, etc.	(—)0.36	(—) .64
Total ...	11.79	13.59
Grand Total—Demand IX ...	51.37	65 13
DEMAND X—STATE LEGISLATURE.		
Pay of Officers and Establishments	7.65	7.93
Allowances and Honoraria	5.43	5.08
Total ...	13.08	13.01
Contingencies	1.27	0.68
Other Charges	29.90	14.93
Deduct—Contributions recoverable from other Governments Departments, etc.	(—)5.16	(—)8.54
Total ...	26.01	7.07
Grand Total—Demand X ..	39.09	20.08
DEMAND XI—DISTRICT ADMINISTRATION AND MISCELLANEOUS.		
Pay of Officers	5.87	5.82
Pay of Establishments	58.43	58.20
Pay of Village Establishments	73.62	72.90
Allowances and Honoraria (to excluding Village Establishments)	49.52	49.98
Allowances and Honoraria (Village Establishments). Total ...	27.37	27.37
Total ...	2,14.81	2,14.27
Subsidy for sinking wells for Grow More Food Schemes	18.60	..
Petty Construction and Repairs	3.17	2 95
Other Charges	26.76	31.31
Contingencies	14.16	15.91
Local development projects financed by Govern- ment of India	34.00	34.00
Village Road Development Works	3.00	6.00
Deduct—Charges recoverable from Governments, Departments, etc.	— .26	— .34
Total ...	99.43	89.83
Grand Total—Demand XI ..	3,14.24	3,04.10

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC—cont.

Major head of account. (1)	Revised Estimate, 1954-55. (2) RS. LAKHS.	Budget Estimate, 1955-56. (3) RS. LAKHS.
27. ADMINISTRATION OF JUSTICE.		
Pay of Officers	9.08	12.03
Pay of Establishments	25.11	26.46
Allowances and Honoraria	20.16	20.13
Total ...	54.35	58.62
Contingencies	9.48	8.68
Compensations	1.50	1.50
Works (Petty Construction and Repairs) ...	0.18	0.22
Other Charges ... ..	.90	0.02
Total ...	12.06	10.42
Grand Total—27 ...	66.41	69.04
28. JAILS AND CONVICT SETTLEMENTS.		
Pay of Officers ... ..	.38	0.39
Pay of Establishments	2.49	2.55
Allowances and Honoraria	1.06	1.09
Total ...	3.93	4.03
Dietary Charges	9.10	8.44
Medical and Sanitary	0.99	0.80
Clothing and Bedding	0.27	0.28
Petty Construction and Repairs	0.18	0.15
Other Charges	5.31	5.17
Contingencies	0.20	0.16
Total ...	16.05	15.00
Grand Total—28 ...	19.98	19.03
29. POLICE.		
Pay of Officers	5.42	5.55
Pay of Establishments	98.80	1,00.16
Allowances and Honoraria	1,11.78	1,09.95
Total ...	2,16.00	2,15.66
Contingencies	12.83	9.01
Works including petty construction and repairs ...	3.71	3.71
Other Charges	1,4.70	1,4.71
Clothing and Equipment	8.82	8.43
Total ...	40.06	35.86
Deduct—Charges recoverable from Government Departments, etc.	(+) .23	— .37
Grand Total ...	2,56.29	2,51.15
36. SCIENTIFIC DEPARTMENTS.		
Grants-in-aid ... ..	.02	..
Other Charges ... ..	.02	..
Grand Total ...	.04	..
37. EDUCATION.		
Pay of Officers	3.93	4.18
Pay of Establishments	27.15	27.69
Allowances and Honoraria	16.32	16.77
Total ...	47.40	48.64

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

Major head of account. (1)	Revised Estimate, 1954-55. (2) RS. LAKHS.	Budget Estimate, 1955-56. (3) RS. LAKHS.
37. EDUCATION—<i>cont.</i>		
Grants to—		
Universities	14.86	9.66
Non-Government Arts Colleges	6.71	9.00
Non-Government Professional Colleges ... ..	.33	.33
Non-Government Secondary Schools	16.11	16.12
Local Bodies for Secondary Education	20.88	19.98
Non-Government Primary Schools	192.92	193.97
Local Bodies for Primary Education	75.70	74.03
Non-Government Special Schools	10.58	10.79
Local Bodies for Special Education ... ..	..	..
Miscellaneous grants	8.81	8.84
Total ...	346.90	342.72
Scholarships	1.24	1.30
Contingencies	4.61	4.53
Petty construction and repairs ... ..	.11	.12
Other Charges	11.57	10.84
Stipends	10.06	10.38
Deduct—Charges recoverable from Governments, Departments and others ... ..	..	..
Total ...	27.59	27.17
Grand Total—37 ...	4,21.89	4,18.53
38. MEDICAL.		
Pay of Officers	12.67	13.47
Pay of Establishments	13.41	14.81
Allowances	16.22	17.70
Total ...	42.30	45.98
Contingencies	3.15	3.04
Dietary Charges	13.15	14.17
Medicines and Hospital Necessaries	11.20	11.35
Grants to Local Bodies, etc.	7.76	7.28
Other Charges	8.86	4.37
Total ...	44.12	40.21
Grand Total—38. ...	86.42	86.19
39. PUBLIC HEALTH.		
Pay of Officers	3.00	3.58
Pay of Establishments	5.25	6.53
Allowances and Honoraria	5.52	6.41
Total ...	13.77	16.52
Contingencies	2.02	2.11
Grants for Public Health Purposes	2.61	3.55
Rural Water-supply Schemes	30.00	50.00
National Filarial Scheme	2.00	7.93
Works	3.00	4.00
Other Charges	3.54	2.89
Deduct—Charges recoverable from Governments, Departments, etc.	(—) 3.48	(—) 2.62
Total ...	39.69	67.86
Grand Total—39 ...	53.46	84.38

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—cont.**

Major head of account. (1)	Revised Estimate, 1954-55. (2) RS. LAKHS.	Budget Estimate, 1955-56. (3) RS. LAKHS.
40 AGRICULTURE.		
Pay of Officers	3.66	4.00
Pay of Establishments	18.76	18.99
Allowances	15.84	15.70
Total	38.26	38.69
Contingencies	3.45	3.87
Petty Construction and Repairs . . . . .	.23	.17
Working expenses . . . . .	.21	.23
Live and dead stock and cost of land . . . . .	.08	.08
Apparatus and materials . . . . .	.01	.01
Purchase and distribution of seeds, manures, etc. . . . .	.68	.72
Stipends and scholarships . . . . .	.02	.03
Grants to Market Committees and Bonus to ryots, etc. . . . .	..	..
Experimental cultivation	2.55	2.40
Exhibition charges . . . . .	.08	.07
Stores	16.36	19.65
Other charges (miscellaneous)	4.34	4.38
Seed multiplication scheme, etc.	12.23	12.24
Compensation to Local Bodies . . . . .	.13	.13
Deduct—Recoveries from Governments, depart- ments, etc.	(—) 1.51	(—) 1.53
Total	38.86	42.45
Grand Total—40	77.12	81.14
41. VETERINARY.		
Pay of Officers	0.86	1.03
Pay of Establishments	5.56	6.50
Allowances and Honoraria	3.89	4.60
Total	10.31	12.13
Livestock including Maintenance	5.66	5.71
Grants and Contributions	0.13	0.09
Other Charges	7.63	11.26
Office Contingencies	1.45	1.72
Deduct—Charges recoverable from Governments, Departments, etc.	(—) 1.63	(—) 3.27
Total	13.24	15.51
Grand Total—41	23.55	27.64
42. CO-OPERATION.		
Pay of Officers	1.32	1.43
Pay of Establishments	13.75	14.10
Allowances	10.22	10.39
Total	25.29	25.92
Office Contingencies	1.72	1.76
Grants-in-aid	33.46	28.13
Other Charges	0.59	0.50
Total	35.77	30.39
Grand Total—42	61.06	56.31

**STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—cont.**

Major head of account. (1)	Revised Estimate, 1954-55. (2) RS. LAKHS.	Budget Estimate, 1955-56. (3) RS. LAKHS.
43. INDUSTRIES AND SUPPLIES.		
Pay of Officers	1.43	1.61
Pay of Establishments	5.68	6.30
Allowances	3.93	4.23
Total ...	11.04	12.14
Office Contingencies	3.30	3.42
Interest on Capital Outlay	2.36	2.42
Grants-in-aid	0.31	0.21
Other Charges	33.11	35.35
Deduct—Charges recoverable from Governments, Departments and others including amount trans- ferred from the Depreciation Reserve Fund ...	(—) 1.62	(—) 1.99
Total ...	37.46	39.11
Grand Total—43 ...	48.50	51.25
47. MISCELLANEOUS DEPARTMENTS.		
<i>Demands V, IX, XI, XIII, XIV, XV, XXII, XXIII and XXV.</i>		
Pay of Officers	3.24	3.43
Pay of Establishments	20.69	21.99
Allowances and Honoraria	20.53	21.51
Total ...	44.46	46.93
Contingencies	2.95	3.07
Other Charges	47.63	47.19
Grants	21.68	22.08
Charges payable to Governments, departments, etc.	.68	.73
Deduct—Charges recoverable from Governments, Departments, etc.	(—) 1.21	(—) 1.36
Contribution to the Fund for Harijan uplift ...	10.00	..
Works	6.65	14.03
Rural Water-supply	1.60	1.60
Total ...	89.98	87.34
Grand Total ...	134.44	134.27
50. CIVIL WORKS.		
<i>Demand XXIV Civil Works—Works.</i>	167.59	168.25
<i>Demand XXV—Civil Works—Establishment and Tools and Plant.</i>		
Pay of Officers	10.16	10.41
Pay of Establishments	23.63	23.39
Allowances and Honoraria	17.49	17.44
Total ...	51.28	51.24
Office Contingencies	5.13	4.47
Other Charges ... ..	..	..
Deduct—Charges recoverable from Governments, Departments and others	(—) 14.97	(—) 14.97
Total ...	(—) 9.84	(—) 10.50
Tools and plant	19.75	19.44
Grand Total—Demand XXV ...	61.19	60.18
Demand XXVI—Civil Works—Grants-in-aid	40.12	26.42

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—cont.

Major head of account.	Revised Estimate, 1954-55.	Budget Estimate, 1955-56.
(1)	(2)	(3)
	RS.	RS.
	LAKHS.	LAKHS.
XLI. Receipts from Electricity Schemes—Working Expenses.		
Demand XXVIII.		
Pay of Officers	1.60	1.45
Pay of Establishments	5.00	4.22
Allowances and Honoraria ..	3.47	3.05
Total ...	10.07	8.72
Works	0.27	0.02
Maintenance	76.58	74.03
Provision for Depreciation ...	17.20	23.02
Tools and Plant	0.20	0.10
Stores and Suspense	— 13.00	— 15.00
Other Charges	0.68	0.71
Contingencies	1.94	1.38
Deduct—Charges recoverable from Governments, Departments, etc.	1.13	1.29
Total ...	85.00	85.55
Grand Total XLI ...	95.07	94.27
52. INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES.		
Demand XXVII.	103.25	128.83
52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.		
Demand XXVIII		
Pay of Officers	3.16	1.73
Pay of Establishments	2.02	2.27
Allowances and Honoraria ...	1.62	1.79
Total ...	6.80	5.79
Other Charges	0.04	0.04
Contingencies	1.20	0.90
Deduct—Charges recoverable from Governments, Departments, etc.	(—)7.36	(—)11.37
Total ...	(—)6.12	(—)10.43
Grand Total—52-A. ...	0.68	(—)4.64
54. FAMINE.		
Salaries and Establishments ...	0.21	..
Reliefs Works	0.11	0.09
Gratuitous Relief	1.12	1.00
Miscellaneous	8.96	2.00
Transfers to Famine Relief Fund ...	5.00	5.00
Grand Total—54 ...	15.40	8.09
54-A. TERRITORIAL AND POLITICAL PENSIONS. (DEMAND XXXI).		
Territorial and Political Pensions ...	0.32	0.32
55. SUPERANNUATION ALLOWANCES AND PENSIONS.		
Demand XXIX—Pensions.		
Superannuation and Retired allowances ...	62.49	63.00
Compassionate Allowances ... ..	.25	.25
Gratuities	1.68	1.68
Donations to Provident Fund ...	3.26	3.26
Government Contribution payable under the Indian Civil Service Family Pension Rules ...	.01	.01
Covenanted Civil Service Pensions ...	.02	.06
Charges in England ... ..	.05	.05
Deduct—Pensionary charges transferred to Com- mercial Departments	(—)4.71	(—)5.11
Total—55 ...	63.05	63.20

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT
UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—cont.

Major head of account. (1)	Revised Estimate, 1954-55. (2) RS. LAKHS.	Budget Estimate 1955-56. (3) RS. LAKHS.
55-A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.		
Demand XXXI—Pensions.		
Amount transferred from 83. Payments of Com- muted value of Pensions	5.33	5.83
56. STATIONERY AND PRINTING.		
Pay of Officers	0.10	0.11
Pay of Establishments	0.93	1.28
Allowances and Honoraria	1.32	1.50
Total ...	2.35	2.89
Contingencies ... ..	.23	.26
Other Charges	8.84	8.00
Stationery and Stores	12.90	12.63
Deduct—Recoveries from Governments, etc. ...	(—)6.89	(—)6.67
Total ...	15.08	14.22
Grand Total—56 ...	17.43	17.11
57. MISCELLANEOUS.		
Expenditure on account of State Prisoners and Detenues ... ..	..	..
Donation for Charitable Purposes ... ..	.17	.17
Irrecoverable temporary loans and advances written of ... ..	.02	.02
Rents, Rates and Taxes ... ..	.11	.11
Contributions	11.09	7.69
Expenditure on Displaced Persons ... ..	.02	.01
Other Charges ... ..	..	..
Special Commissions of Enquiry ... ..	..	..
Loss or Gain by Exchange ... ..	.01	..
Miscellaneous and unforeseen charges	1.16	.31
Total—57 ...	12.58	8.31
63. EXTRAORDINARY CHARGES.		
Pay of Officers	0.63	0.12
Pay of Establishments	4.71	0.99
Allowances	3.21	05.6
Total ...	8.55	1.67
Contingencies	2.80	0.36
Other Charges ... ..	..	..7
Deduct—Recoveries from Government of India ...	..	..
Total ...	2.80	0.36
Grand Total—63 ...	11.35	2.03
63-B. COMMUNITY DEVELOPMENT PROJECTS.		
Pay of Officers ... ..	.75	.83
Pay of Establishments	2.47	3.12
Allowances	1.68	2.12
Total ...	4.90	6.07
Works	7.43	10.81
Education	2.75	3.16
Office Contingencies ... ..	.27	.57
Other Charges	5.00	5.25
Total ...	15.45	19.79
Grand Total—63-B. ...	20.35	25.86

V. K. RAO,
Financial Secretary.

APPENDIX VIII.

[See Paragraph 19 of Part I]

STATEMENT SHOWING THE ASSISTANCE RENDERED TO LOCAL BODIES.

STATEMENT OF AMOUNTS INCLUDED IN THE BUDGET ESTIMATE, 1955-56 FOR
FINANCIAL ASSISTANCE GIVEN TO LOCAL BODIES.

	Accounts, 1953-54. Second six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate 1955-56.
	RS LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Land Revenue—				
9. Stamps—				
Payments to local bodies of land and other cesses collected on their behalf (approximate)	68.93	1,60.000	1,20.00	1,20.00
Surcharge on stamp duties payable to local bodies (approximate)	..	..	77.25	77.25
Motor Vehicles Act—				
Compensation to local bodies for loss of income from fees for licences granted to motor vehicles	3.23	6.29	6.58	6.45
For loss of income from tolls and taxation of motor vehicles	9.12	17.88	18.21	18.10
Other Taxes and Duties—				
Payment of the net proceeds of the Entertainment tax	14.23	29.00	29.00	29.00
General Administration—				
Subsidy to District Boards towards the cost of Accountants (Scheduled Areas)	..	0.02	0.02	0.02
Administration of Justice—				
Compensation to local bodies and others in lieu of Magisterial fines	0.47	02.18	1.50	1.50
Education—				
Grants to local bodies—				
For Secondary Education	6.40	20.79	20.88	19.98
For Primary Education	42.25	76.68	55.47	53.88
For Special Education	..	0.20	..	..
For Libraries	..	0.48	0.48	0.25
Medical—				
Grants to local bodies for Medical purposes	0.82	1.17*	1.47	1.01†
Public Health—				
Grants to local bodies for Public Health purposes	1.10	2.62	2.61	3.55
Contributions to local bodies towards leave salaries of subordinates	..	0.08	0.08	0.08
Agriculture—Fisheries—				
Compensation to local bodies for loss of Fishery rentals	..	..	..	..
Civil Works—				
Grants-in-aid	31.13	39.51	40.12	26.42

* Excludes Rs. 0.20 lakh on account of Scheduled Areas since transferred to "47. Miscellaneous Departments—Welfare of Scheduled Tribes, Castes, etc."

† Excludes Rs. 0.20 lakh on account of Scheduled Areas since transferred to "47. Miscellaneous Departments—Welfare of Scheduled Tribes, Castes, etc."

STATEMENT SHOWING THE ASSISTANCE RENDERED TO LOCAL
BODIES—cont.

STATEMENT OF AMOUNTS INCLUDED IN THE BUDGET ESTIMATE, 1955-56 FOR ASSISTANCE
GIVEN TO LOCAL BODIES—cont.

					Accounts 1953-54. Second six months.	Budget Estimate, 1954-55.	Revised Estimate, 1954-55.	Budget Estimate 1955-56.
					RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Miscellaneous—								
Contribution to local bodies in aid of general balances	...	...	...	...	..	..	8.00	5.00
Grants to local bodies for payment of dearness allowance	...	...	...	...	..	..	..	..
Loans and Advances—								
Loans to District and other Local Fund Com- mittees for the construction of roads, bridges, markets and buildings, etc., sanc- tioned by the Local Administration Department	...	...	...	...	29	10	10	..
Loans to District and other Local Fund Com- mittees for water-supply and drainage schemes and for other Public Health purposes	...	...	...	...	..	..	57	..
Loans to District and other Local Fund Com- mittees for educational purposes	...	...	...	...	..	..	..	..
Loans to Municipalities for construction of roads, etc., sanctioned by Local Administration Department	...	...	...	...	..	4.02	4.02	4.51
Loans to Municipalities for water-supply and drainage schemes and other Public Health purposes	...	...	...	...	2.00	2.84	28.46	78.92
Loans to Municipalities for Educational pur- poses	...	...	...	...	..	..	..	..
Advances to Local Bodies to cover deficits sanc- tioned by the Education, Health and Local Administration Department	...	...	...	...	14.00	5.00	5.00	5.00
Total					1,93.88	3,68.86	4,19.82	4,50.92

V. K. RAO,
Financial Secretary.

APPENDIX IX.

(See paragraph 20 of Part I.)

LIST OF SCHEMES IN RESPECT OF WHICH THE AMOUNTS OF THE REVISED ESTIMATES SANCTIONED DURING 1954-55 HAVE EXCEEDED APPRECIABLY THE ESTIMATES AS ORIGINALLY INTIMATED TO THE LEGISLATURE.

<i>Serial number and subject</i>	<i>Amount of original estimate.</i>	<i>Amount of revised estimate.</i>	<i>Increase.</i>	<i>Reasons for the increase.</i>
(1)	(2)	(3)	(4)	(5)
50—CIVIL WORKS—HIGHWAYS DEPARTMENT—COMMUNICATIONS.				
1 Communications Roads Cement concreting Anakapalle — Madugole Road (M.O/7 to 7/6).	Rs. 5,03,000. ..	Rs. 7,34,000 ..	Rs. 2,31,000 ..	Excess is due to tenders and additional items of work found necessary during execution of the work including the work of cement concreting in M.7/6.
2 Metalling the Road from Tenali to Anantavaram.	Rs. 2,40,000. ..	Rs. 2,97,000 ..	Rs. 57,000 ..	Excess due to change in design and adoption of tender and schedule of rates for 1953-54.
3 Construction of a bridge across Nakkala drain at M. 6/4 of Palacole-Achanta—Sidhantam Road.	Rs. 70,000 ..	Rs. 1,18,000 ..	Rs. 48,000 ..	Excess due to additional works found necessary during execution and tender percentage.

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

4 Formation of a tank across Nallavagu near Vedanamparti.	Rs. 46,839 ..	Rs. 1,82,010 ..	Rs. 1,35,171 ..	The excess is due to the under estimation of quantities for certain items in the original estimate, cost involved in closing breaches caused by heavy rains in 1950 and 1951, extension of bye-wash proposed later and increase in tender rates.
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81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

5 Construction of Buildings for the offices of Chief Engineers at Kurnool.	Rs. 3,50,000 ..	Rs. 5,40,000. ..	Rs. 1,90,000 ..	Change in the design of the building.
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81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.

6 Electricity — Machkund Hydro-Electric scheme Revised Estimate (second revision) Andhra share.	Rs. 4,20,11,000 initially rising to Rs. 5,87,60,000 in ten years.	Rs. 15,07,71,000 initially rising to Rs. 19,45,70,000 in ten years.	Rs. 10,87,60,000 initially rising to Rs. 13,58,10,000 in ten years.	(i) Due to rise in price levels of building materials electrical equipment transport and labour, (ii) Due to increase in tender rates.
7 Electricity—Andhra Power System Nellore Thermal Scheme—Revised Estimate.	Rs. 59,71,000 initially rising to Rs. 1,01,00,000 in ten years.	Rs. 57,78,300 initially rising to Rs. 1,41,40,700 in ten years.	Decrease of Rs. 1,92,700 initially rising to increase of Rs. 40,40,700 in ten years.	Due to increase in total provision for the Nellore Thermal Scheme under the item "Transmission on line and distribution for the five-year total expenditure".
8 Electricity—Tungabhadra Hydro-Electric Scheme—Andhra portion Revised Estimate.	Rs. 2,57,27,000.	Rs. 3,50,40,000 initially rising to Rs. 3,63,47,000 in ten years.	Rs. 93,13,000 initially rising to Rs. 1,06,20,000 in ten years.	Due to increase in the cost of materials and due to the inclusion of additional lines and sub-stations in Andhra Area only.

V. K. RAO,
Financial Secretary.

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